

Commonwealth of Massachusetts
Department of Corporations and Taxation



ANNUAL REPORT

1976-1977

State Library of Massachusetts
State House, Boston

Alvan L. Clarke

COMMISSIONER OF CORPORATIONS
AND TAXATION

Publication of this Document Approved by Alfred C. Holland, State Purchasing Agent.

1M-9-78-142715

Est. Cost Per Copy \$1.24

MR
336.2M3
T23r
1976/77

MR
336.2M3
T23r
1976/77



The Commonwealth of Massachusetts

Department of Corporations and Taxation

Leverett Saltonstall Building,

100 Cambridge Street, Boston 0204

OWEN L. CLARKE
COMMISSIONER

The Honorable Michael S. Dukakis
Governor of Massachusetts
and Members of the Massachusetts
General Court

Gentlemen:

In compliance with the provisions of Section 29 of Chapter 58 of the General Laws, I, as Commissioner of the Department of Corporations and Taxation, herewith submit this Annual Report of the State Tax Commission for the year ending June 30, 1977.

The report follows the provisions of Chapter 14 of the General Laws which established the State Tax Commission consisting of the Division of Administrative Services, Division of State Taxes and the Division of Local Finances.

It is hoped that the contents of this report will be valuable and provide information of the organization and functions of the Department.

Respectfully submitted,

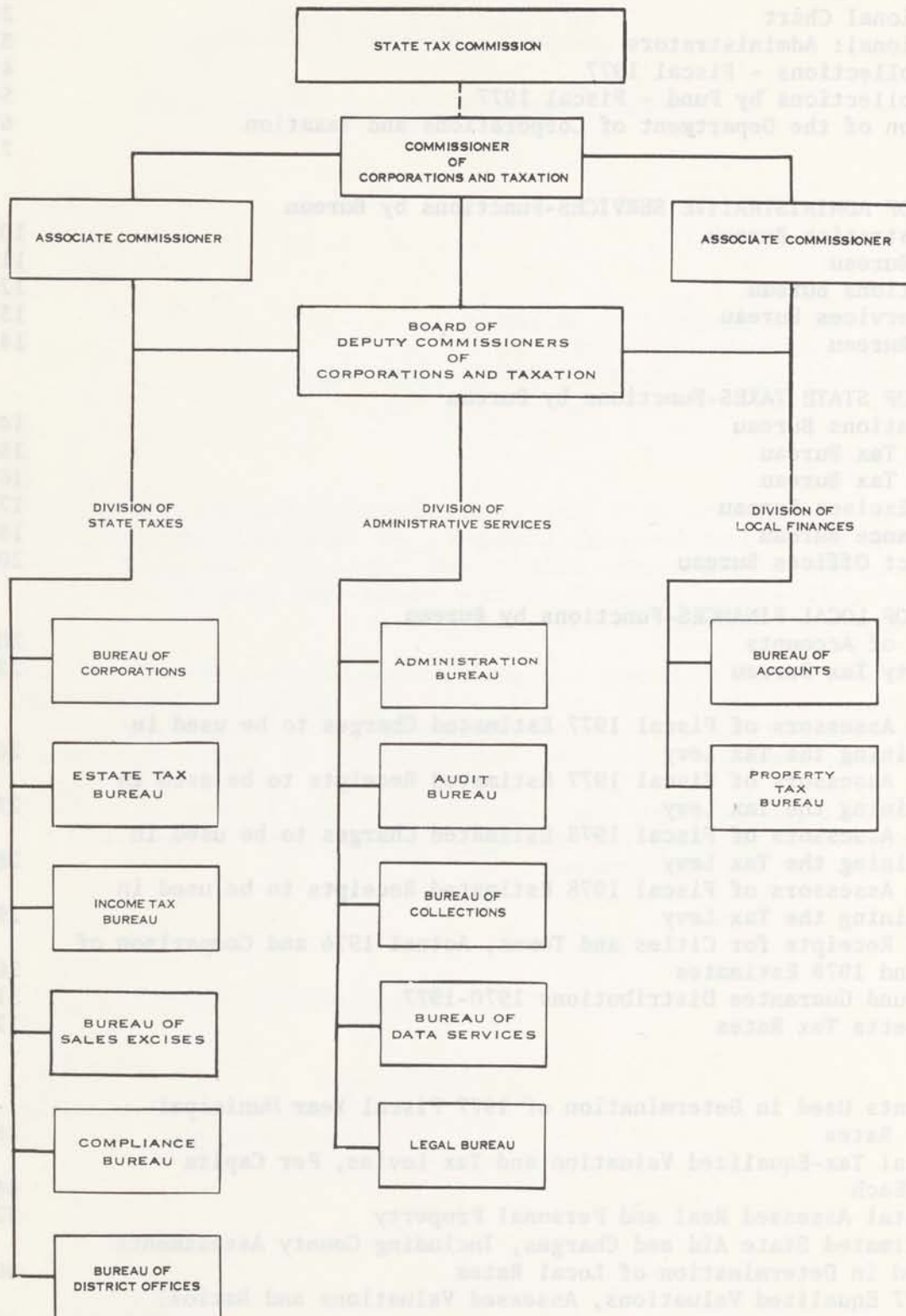
A handwritten signature in cursive script, reading "Owen L. Clarke".

Commissioner of Corporations
and Taxation

TABLE OF CONTENTS

Letter of Transmittal	
Table of Contents	1
Organizational Chart	2
Organizational: Administrators	3
Net Tax Collections - Fiscal 1977	4
Net Tax Collections by Fund - Fiscal 1977	5
Description of the Department of Corporations and Taxation	6
The Taxes	7
 DIVISION OF ADMINISTRATIVE SERVICES-Functions by Bureau	
Administration Bureau	10
Audit Bureau	11
Collections Bureau	12
Data Services Bureau	13
Legal Bureau	14
 DIVISION OF STATE TAXES-Functions by Bureau	
Corporations Bureau	14
Estate Tax Bureau	15
Income Tax Bureau	16
Sales Excises Bureau	17
Compliance Bureau	18
District Offices Bureau	20
 DIVISION OF LOCAL FINANCES-Functions by Bureau	
Bureau of Accounts	20
Property Tax Bureau	22
 Notice to Assessors of Fiscal 1977 Estimated Charges to be used in Determining the Tax Levy	26
Notice to Assessors of Fiscal 1977 Estimated Receipts to be used in Determining the Tax Levy	27
Notice to Assessors of Fiscal 1978 Estimated Charges to be used in Determining the Tax Levy	28
Notice to Assessors of Fiscal 1978 Estimated Receipts to be used in Determining the Tax Levy	29
Estimated Receipts for Cities and Towns, Actual 1976 and Comparison of 1977 and 1978 Estimates	30
General Fund Guarantee Distributions 1970-1977	31
Massachusetts Tax Rates	32
 TABLES	
I Amounts Used in Determination of 1977 Fiscal Year Municipal Tax Rates	36
II Local Tax-Equalized Valuation and Tax Levies, Per Capita of Each	44
III Total Assessed Real and Personal Property	52
IV Estimated State Aid and Charges, Including County Assessments Used in Determination of Local Rates	60
V 1977 Equalized Valuations, Assessed Valuations and Ratios, Each City and Town	68
Total Equalized Valuations Included in Report of the State Tax Commission to the General Court	73
Rulings and Regulations-Fiscal 1977	74

COMMONWEALTH OF MASSACHUSETTS
Department of Corporations and Taxation
ORGANIZATIONAL CHART



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION
JUNE 30, 1977

Organization:

State Tax Commission:

Chairman, Owen L. Clarke
Member, L. Joyce Hampers
Member, Ruth L. Kleinfeld

Commissioner of Corporations and Taxation, Owen L. Clarke
Associate Commissioner (Division of State Taxes), L. Joyce Hampers
Associate Commissioner (Division of Local Finances), Ruth L. Kleinfeld

Board of Deputy Commissioners:

Deputy Commissioner, Nicholas L. Metaxas
Deputy Commissioner, Daniel B. Breen
Deputy Commissioner, Joseph M. Quinn
Deputy Commissioner, George Osganian

Division of Administrative Services:

Administration Bureau, Elizabeth Cox
Audit Bureau, Kenneth R. Jenkins, (Acting)
Collections Bureau, Edward J. Fitzgerald
Data Services Bureau, A. Phyllis O'Halloran
Legal Bureau, John J. White

Division of State Taxes:

Corporations Bureau, Robert S. Kelley
Estate Tax Bureau, Richard O. Asadoorian, (Acting)
Income Tax Bureau, Andrew Capuano
Sales Excises Bureau, Francis P. Holland
Compliance Bureau, Thomas A. McDonough
District Offices Bureau, Henry A. Darden

Division of Local Finances:

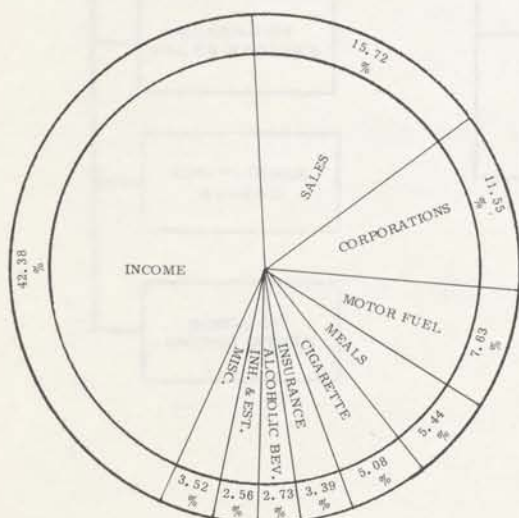
Bureau of Accounts, Edward G. McCann, Jr.
Property Tax Bureau, Anthony P. Grosso

4. NET TAX COLLECTIONS
FISCAL YEARS - 1976 AND 1977

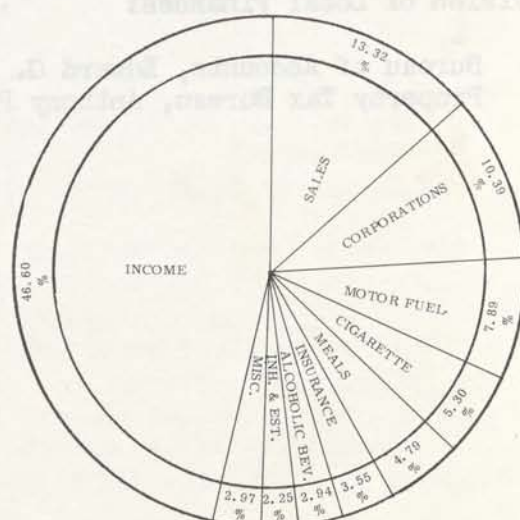
Tax or Excise	1976	1977	% Change
Alcoholic Beverages	\$ 76,580,769.72	\$ 76,874,861.97	0.38%
Commercial Banks	12,504,998.95	16,809,985.04	34.47
Savings Banks	25,267,914.70	27,258,375.40	7.88
Cigarette	138,195,183.89	142,758,851.20	3.30
Corporations (Business and Manufacturing)	271,144,672.76	324,551,367.84	19.70
Deeds	7,252,045.02	8,852,598.85	22.07
Estate & Inheritance	58,707,207.76	71,923,693.61	22.51
Income:			
Estimated Payments	186,986,871.05	182,722,605.31	(2.28)
Withholding	1,013,271,167.83	1,064,529,377.36	5.06
Returns & Bills	132,036,012.31	136,909,510.53	3.69
Sub-total	1,332,294,051.19	1,384,161,493.20	3.89
Less Refunds & Abatements	116,531,286.95	193,164,919.44	65.76
Sub-total Income	1,215,762,764.24	1,190,996,573.76	(2.04)
Insurance	92,705,286.54	95,282,611.34	2.78
Meals	125,036,869.32	152,849,638.84	22.24
Motor Fuels	205,826,283.50	214,364,377.24	4.23
Public Utilities	16,614,881.39	29,513,448.38	77.63
Room Occupancy	10,515,122.64	11,049,823.97	5.09
Sales & Use	347,454,182.03	441,842,407.90	27.17
Miscellaneous:			
Beano	4,172,824.76	4,474,806.77	7.23
Club Alcoholic Beverages	171,558.78	208,934.12	21.78
Motor Vehicle Excise	471,354.20	493,284.81	4.65
Raffles & Bazaars	311,705.24	322,648.20	3.51
TOTAL	\$2,608,695,625.44	\$2,810,428,289.24	

*Excludes - Racing and boxing taxes - not administered by this Department.
-Departmental non-tax revenue-Urban Redevelopment Excise \$12,656,372.90, Insurance Assessments \$1,827,090.75 and Departmental fees and licenses \$1,121,348.11.

1977



1976



NET TAX COLLECTIONS BY FUND
FISCAL YEAR 1976 AND 1977

<u>Fund</u>	<u>1976</u>	<u>Percent of Total</u>	<u>1977</u>	<u>Percent of Total</u>
General Fund	\$2,219,933,347.64	85.10	\$2,514,353,565.90	89.46
General Obligations	106,798,497.21	4.09	107,563,141.68	3.83
Highway	180,498,717.07	6.92	186,331,007.40	6.63
Mass Transportation	93,537,371.56	3.59		
Other Funds	7,927,691.96	.30	2,180,574.26	0.08
Total	\$2,608,695,625.44	100.00	\$2,810,428,289.24	100.00

Excludes - Racing and Boxing taxes-not administered by this Department
 -Departmental non-tax revenue-Urban Redevelopment Excise \$12,656,372.90,
 Insurance Assessments \$1,827,090.75 and Departmental fees and licenses
 \$1,121,348.11.

General Obligations and Mass Transportation Funds, established by General Laws, Chapter 291 of the Acts of 1975, are effective July 1, 1975 through June 30, 1980. The Mass Transportation Fund, established by General Laws, Chapter 283 of the Acts of 1976 effective July 1, 1976 through June 30, 1980 is being credited to the General Fund.

NUMBER OF TAX RETURNS FILED DURING THE
1977 FISCAL YEAR BY TYPE OF TAX OR EXCISE

<u>Tax or Excise</u>	<u>Number</u>
Income: Individuals, Fiduciaries, Partnerships	2,323,795
Withholding	1,041,856
Estimates	800,000
Sales	516,582
Meals	208,392
Corporations	106,900
Corporation Estimates	55,788
Estate and Inheritance	28,293
Room Occupancy	13,512
Motor Fuels	2,300
Insurance	1,125
Alcoholic Beverages	1,100
Banks	516
Public Utilities	60
Miscellaneous	20,000
TOTAL	5,120,219

DESCRIPTION OF THE DEPARTMENT OF CORPORATIONS AND TAXATION

FOR THE 1977 FISCAL YEAR

The Department of Corporations and Taxation is responsible for the administration and enforcement of all state tax laws (excluding boxing and racing), the collection of state taxes in excess of \$2.8 billions annually and the refunding of approximately \$200 million of over estimated or withheld amounts.

In addition the Department has general supervisory and advisory responsibility over the imposition and collection of property taxes at the local level, and the monitoring and auditing of municipal finances in general, including the certification and distribution of state revenue aid and reimbursements to cities and towns.

We have determined as our first priority state tax administration and relegated local taxation thereafter. Within the first priority of state tax administration, the Department during the 1977 fiscal year concentrated on the processing of tax returns and payments and accelerating the depositing of tax revenues which involved over 5 plus million tax returns. The major effort in the areas of audit and compliance has continued resulting in additional revenue which is expected to substantially increase in future years due to increased efficiency and expanded efforts.

TOTAL DEPARTMENTAL EXPENSE BY ACTIVITY

1977 FISCAL YEAR

Exclusive of Bureau of Accounts and New York Audit Office

<u>Activity</u>	<u>Authorized Positions</u>	<u>Expense</u>
Operations	323	\$ 3,079,510
Processing	225	4,080,203
Compliance	108	1,082,922
Office Audit	168	1,540,217
Field Audit	230	2,242,426
Forms Prod./Distr.	6	1,298,534
Property tax	49	521,097
Adm. Support	107	1,445,219
Total	1216	\$15,290,128

THE TAXES

Type of Tax	Measure	Rate	Return Due
Personal Income	Dividends, Capital Gains and Interest other than Mass. bank interest.	10.75%	On or before April 15 for calendar year filings. The 15th day of the 4th month for fiscal filings.
	Other Income	5.375%	
<p><u>Withholding</u>, on an annual basis:</p> <ol style="list-style-type: none"> Over \$25,000 - DUE WEEKLY on or before the THIRD business day following the 7th, 15th, 22nd and/or last day of the month. Form M-941D DUE QUARTERLY must also be returned on or before the last day of April, July, October and January respectively. \$1,201 to \$25,000 - DUE MONTHLY on or before the FIFTEENTH day of the following month except during March, June, September and December - then DUE the last day of the following month. \$101 to \$1,200 - DUE QUARTERLY on or before April 30, July 31, October 31 and January 31. \$0 to \$100 - DUE ANNUALLY on or before January 31 of the following year. <p><u>Estimated Tax</u>, due quarterly on or before the 15th day of April, June, September and January.</p>			
Estate (replaced)	Taxable estate (after expenses, debts, losses, exemptions, charitable and marital deductions)	5% to 16%	Within 9 months after the date of the decedent's death.
Alcoholic Beverages	Malt (31-gal. bbl.) Cider 3%-6% (wine gal.) Still wine 3%-6% (wine gal.) Sparkling wine (wine gal.) Alcoholic beverages 15% or less (wine gal.) Alcoholic beverage more than 15° 50% (wine gal.) Alcoholic beverage more than 50% (proof gal.)	\$3.30 \$.03 \$.55 \$.70 \$1.10 \$4.05 \$4.05	Monthly, on or before the 20th day of the month.

Type of Tax	Measure	Rate	Return Due
Cigarette	20-count package	\$.21	Monthly, on the 20th day of the month. Unclassified importers must file upon importation or acquisition.
Deeds	Sales price (less mortgage assumed) of real estate	\$1.14 per \$500	Monthly, on or before the 10th day of the month.
Food and/or Alcoholic Beverages	All "restaurant" food and on-premise consumption of alcoholic beverages in any amount	8%	Monthly, on or before the 20th day of the month.
Motor Fuels	Gallon	\$.085	Monthly, on or before the last day of the month, except in the month of June, on or before the 20th day.
Room Occupancy	Transient Room Occupancy	5.7%	Monthly, on or before the 20th day of the month.
Sales and Use Tax	Sale rental or use of tangible personal property	5%	On or before the 20th day following the close of the tax period. If annual liability: \$100 per year or less - ANNUAL filings \$101 - 1,200 per year - QUARTERLY filings OVER \$1,200 per year - MONTHLY filings
Business Corporation	Net Income Tangible property or Net Worth Minimum	9.5% \$2.60 per \$1,000 \$228	15th day of third month after close of taxable year.
<div> <p>Estimated TAX, due quarterly as follows:</p> <p>15th day of third month of taxable year - 30% of estimated tax due.</p> <p>15th day of sixth month of taxable year - 25% of estimated tax due.</p> <p>15th day of ninth month of taxable year - 25% of estimated tax due.</p> <p>15th day of twelfth month of taxable year - 20% of estimated tax due.</p> </div>			
Security Corporation			
Regulated	Gross Income	0.33%	Same as business corporations
Unregulated	Gross Income	1.32%	
	Minimum	\$228.	

Type of Tax	Measure	Rate	Return Due
Commercial Bank	Net Income	12.54%	Same as business corporations.
Savings Institution	Deposits (semi-annual)	0.0625%	On or before the 25th day of the seventh month of the taxable year and the 25th day of the first month following the close of the taxable year.
	Net Income	1.254%	
Public Utilities	Net Income	6.5%	Same as business corporations.
Insurance Company			
Domestic Life	Annuity Considerations	2.28%	On or before March 15.
	Other Premiums	3.2%	
	Gross Investment Income	1.0%	
Foreign Life	Premiums	2.0%	
Domestic Casualty	Premiums	2.28%	On or before March 15.
	Gross Investment Income	1.0%	
Foreign Casualty	Premiums	2.28%	
Ocean Marine	Underwriting Profit	5.7%	On or before May 15.
Beano	Gross Receipts	5%	Ten days after game is held.
Club Alcoholic Beverages	Gross Receipts	0.57%	On or before April 15.
Motor Vehicle-garaged outside Massachusetts	90% to 10% of Manufacturer's list price	\$66. per \$1,000	On or before sixty days from Notice of Tax.
Raffles/Bazaars	Gross Receipts	5%	On or before ten days after event is held.

1. Rates apply to years beginning after December 31, 1975.

DIVISION OF ADMINISTRATIVE SERVICES

FUNCTIONS BY BUREAUS

ADMINISTRATION BUREAU

The Administration Bureau serves as the Executive Office of the State Tax Department. It is under the supervision and control of the Commissioner of Corporations and Taxation. During the fiscal year 1977, the Bureau of Planning and Research and the Public Relations Bureau were merged into the Administration Bureau.

Administration Section duties include payroll, personnel actions, insurance, industrial accidents, budget and accounts, affirmative action, employee relations, grievance procedures and inventory control. This section also provides administrative support to other state departments including the Office of Administration and Finance, Office of Employee Relations, Division of Employment Security, Division of Personnel Administration and U.S. Government offices, banks, private firms and individuals. In 1977, the budget for personal services expenses and operations of the Department totalled \$15,290,128.00. In addition the Administration Bureau is also responsible for the following non-operational budget accounts.

Loss of Taxes on State Owned Land	\$ 4,662,400.00
Loss of Taxes-Property Taken for Flood Control	200,000.00
Real Estate Abatements	3,434,917.00
Government Center-Boston	357,575.00
Police Career Incentive Program	1,628,257.00
Reconstruction and Maintenance of Public Highways	18,469,803.00
School Aid	\$452,000,000.00
	<hr/> \$480,752,952.00

Planning and Research Section has four separate divisions, Local Aid, Forms Design and Control, Research and Statistics, and Public Relations and Information.

The Local Aid Division annually certifies to each city and town, as approved by the State Tax Commission, the estimated amount of local aid allocated to each city and town from the various reimbursement and distribution programs. On March 10, 1977, 1978 Notices of Estimated Receipts, totalling \$763 million were certified to the 351 municipalities of the Commonwealth. These estimates were based on the Governor's 1978 recommendations. However, at a later date, the General Court added \$33.9 million to the above estimated receipts resulting in a revised 1978 Total Estimated Receipts amount of \$796.9 million. Other departments or agencies, which administer local aid programs, are required to submit total estimates for these programs on or before February 1 each year. The Local Aid Division of this bureau examines these schedules, apportions amounts to available funds when necessary, and records all aid to non-cities and towns (regional school districts, housing authorities, individuals, etc.) See page 28 for the amount reimbursed or distributed for individual assistance programs.

At the same time the bureau receives estimates of assessments and charges to be certified to the municipalities for services rendered by the Commonwealth and for which each city and town is responsible for its share. The 1978 estimates, as approved by the Commissioner of Corporations and Taxation, were also certified on March 10, 1977 and totalled \$272.5 million which included \$105.6 million of county, \$77.5 million of M.B.T.A. and \$58.6 million of M.D.C. costs. The county tax assessments were later reduced by \$8,000,000 due to the State assumption of \$8,000,000 of county court costs.

Estimated receipts and estimated assessments and charges from the Commonwealth must be used by the local assessors in determining local property tax rates. See page 28 for statistics relating to these estimated assessments and receipts.

This division is also responsible for recommending to the State Tax Commission for approval, the actual amounts to be paid the municipalities from eight local aid distribution programs.

In 1977 the following amounts were approved and certified:

General Fund Distributions

Transitional Bilingual Education	\$ 4,000,000.00
Special Education Programs	94,368,426.52
School Aid	353,632,958.05
Local Aid (Lottery, Beano, etc.)	41,660,152.00
Highway Fund	25,700,000.00
Highway and Transit Development	18,758,886.00
Urban Redevelopment Corp. Excise	10,867,840.80
School Transportation	664,085.00
Total	<u>\$549,652,348.37</u>

The Forms Design and Control Division has the responsibility of designing, updating and ordering all tax returns, information returns, tax licenses, etc., including the annual Individual Income Tax and Corporation Excise forms and instructions. The reduction of complexity in the forms and instructions has been its prime concern. The cost for forms, postage and internal processing was reduced with the implementation of packet mailers and the continued consolidation of forms.

The Research and Statistics Division prepares statistical tables and information pertaining to local property exempt from taxation, revenues collected by the Commonwealth and the effect of proposed legislation on state and local revenues and fills our requests for information received from local, federal and other state agencies. In addition, revenue estimates for each tax and fee under this Department are formulated and presented regularly and used by the executive and legislative branch for budgetary purposes. Procedural, personnel, space and other administrative improvements, changes and needs relating to existing conditions and to proposed and actual law changes are researched, planned and recommended. This section also aids in the compilation of research and statistical data for public and private organizations, news media and individuals.

The recently merged Public Relations and Information Division is responsible for maintaining working relations with the entire media corps within the Commonwealth. This includes daily, weekly and Sunday newspapers, radio stations and television stations, wire services, the State House News Service and the members of the Press Gallery at the State House.

News releases and special feature material is generated and distributed to the above groups as required.

The Public Information officer of this section enforces the Freedom of Information regulations and insures strict compliance in regard to the release of such information.

AUDIT BUREAU

The Audit Bureau is responsible for audits of the following tax accounts: Personal Income, Corporation Excise, Sales and Use, Meals and Room Occupancy(audited jointly

where required), Alcoholic Beverages and Motor Fuels & Motor Carrier Excises.

The bureau uses a functional, uniform approach to the various state tax audits it conducts to assure maximum return for each audit hour expended. During fiscal 1977 standardized forms and assessment procedures and regulations, developed in accordance with the provisions of Chapter 62C of the General Laws were implemented to simplify assessments for taxpayers and the department. Greater sophistication in audit selection was possible through the increased use of electronic data processing including optical displays of an individual's or an organization's entire tax history for a particular tax.

Two taxes which demand particular audit attention are the Sales and Use Tax and the Meals and/or Alcoholic Beverage Tax.

Sales and Use audit activity produced substantial tax revenue. Examiners perform audits both within Massachusetts and in states contiguous to Massachusetts. In the future it is expected that audits will be conducted in more distant states, resulting in greater tax revenue.

A concentrated effort to locate and register every food operator and liquor establishment under the Meals and Alcoholic Beverages Excise was made by assigning specific geographic areas to each tax examiner. Special emphasis was placed on "fast food" restaurants, caterers, and discotheques.

Other functions of the bureau are collection activity (in general restricted to special collection drives) and taxpayer assistance. For nearly three months during fiscal 1977 audit bureau personnel were assigned to collection activity, resulting in collection of several million dollars. From January 1 through April 15th each year audit bureau examiners and supervisors are assigned to taxpayer assistance, in Boston, at the various State Tax Offices, and at temporary locations at various places throughout Massachusetts.

The bureau's Audit Program resulted in the following:

Statistical Information

Personal Income

Field Audit	\$1,695,396.
Office Audit	
(Including Federal Change)	<u>\$4,831,508.</u>
	\$ 6,526,904.

Withholding	2,539,612.
Corporation Excise	5,782,638.
Meals and Room Occupancy	1,433,528.
Motor Fuels	6,402,885.
Sales and Use	92,251.
Alcoholic Beverages	<u>\$22,777,818.</u>

COLLECTIONS BUREAU

The Collections Bureau is responsible for the accounting of all state taxes (62 types) administered through the Department of Corporations and Taxation. This includes:

- a. An accounting system for each of the types of taxes, excises and fees.

- b. Deposit and analysis of all tax monies.
- c. Weekly, monthly and annual collection reports with past year comparisons.
- d. Refunding of overpaid and abated taxes with certification through the comptroller for reimbursements.
- e. Reporting all deposits by detail analysis of the 62 types of taxes by fund to the Treasurer and Receiver General and the Comptroller.
- f. Accounting for protested checks and inquiries of cancelled refund checks, returned by Post Offices, stop payments, etc.

Statistical Information

Total collections during fiscal 1977 \$3,068,534,011.

Total refunds during fiscal 1977 \$ 242,500,910.

Note: Net tax collections for 1976 and 1977

are shown on page 4

DATA SERVICES BUREAU

Responsibilities of the Data Service Bureau consist of the following:

1. Mailing of tax returns and notices
2. Opening and sorting all incoming mail
3. Preparing all tax returns for pre-audit and cash flow
4. Data entry processing
5. Computer processing
6. Systems design and programming
7. Taxpayer assistance
8. Maintenance of accounts receivable for income and various business taxes.

During fiscal 1977 the Data Services Bureau mailed approximately 7,500,000 income and business tax returns. 2,500,000 of these returns were for Personal Income Tax, made up of 1,050,000 short form (card) returns, 1,250,000 long form returns, and approximately 200,000 various income tax returns and schedules mailed to tax practitioners, new taxpayers, and as replacement forms.

The mailing volume of business tax returns includes 1,104,000 monthly returns, 460,000 quarterly returns, and 100,000 annual returns. A packet type mailing system, which included tax returns for an entire quarter, instructions, "your copies" and return envelopes was introduced for business tax returns filed monthly, reducing mail volume for these returns by two thirds, which reduced postage costs substantially.

To accelerate cash flow, different types of tax returns are assigned separate Post Office box numbers. This permits incoming mail to be sorted out according to priorities. Approximately 10,000 pieces of mail are opened and sorted each hour. Tax returns and payments are delivered four times daily to the Cash Flow Unit, where they are prepared for machine processing. Two machines number (validate) the return and check, microfilm both sides, endorse the check for deposit and separate the check and return. Each cash flow machine is capable of processing 60,000 items a day.

At computer terminal stations the tax is computed and if a refund request is within a pre-programmed set variance the case is processed for refund. All returns

in excess of the set variance are assigned to the Post Audit Section for review. The computer also codes and issues a notice to the taxpayer indicating the error. This unit resolves all errors, and cases are aged daily for a "first in/first out" flow of work.

Within the Data Entry Area is a key to disk system with 22 terminals and a Mini Central Processing Unit. The primary function of the "key to disk" system is to expedite cash flow. Miscellaneous projects requiring use of the computer, and processing of business tax returns are on this system.

Following Cash Flow Unit Processing checks and returns are balanced, and computer remittance registers are generated for deposit. Checks are processed on a twenty-four hour basis to maximize cash flow.

The Data Services Bureau maintains an on-line computerized trial balance for Business and Income Tax. Accounts Receivable is run parallel with the Collections Bureau and file assignments are sent to the Compliance Bureau.

LEGAL BUREAU

The bureau provides legal advice and assistance on tax matters to the Commissioner, members of the State Tax Commission and various bureaus of the Department. Personnel matters, including civil service appeals and grievances under union contracts are handled by the bureau as well as a liaison with the Office of Employee Relations.

Legal counsel of the bureau represents the State Tax Commission at appeals to the Appellate Tax Board, and the Commissioner at appeals to the probate courts concerning inheritance and estate taxes, and hearings in the Federal Bankruptcy Court. During fiscal 1977 there were 135 appeals to the Appellate Tax Board from State Tax Commission decisions. 35 inheritance and estate tax cases were appealed to the probate courts.

When requested by the Attorney General, the bureau represents the Department in the District and Superior Courts. When designated as assistant attorneys general the Department tax counsel argue tax appeals in the Supreme Judicial Court.

The bureau drafts legislative recommendations of the State Tax Commission and other legislation as required. Progress of approximately 700 tax bills filed in the legislature is monitored by the bureau, which also drafts reports on pending bills for legislative committees, the Secretary of Administration and Finance and the Governor.

In addition, the bureau drafts State Tax regulations, Commissioner's rulings, letter rulings and answers correspondence referred to it by the Commissioner.

DIVISION OF STATE TAXES FUNCTIONS BY BUREAUS

CORPORATIONS BUREAU

All matters relative to state taxation of corporations are administered by the Corporations Bureau. "Corporations" includes Domestic and Foreign Business and Manufacturing Corporations, Insurance Companies, Urban Redevelopment Corporations, Commercial and Savings Banks and Public Utilities.

The bureau provides taxpayer service by telephone and in person for return preparation, interpretation of rulings and forms requests. Employees of the bureau travel to corporate locations to examine operations and determine if a corporation meets the tests necessary for classification as a manufacturing corporation.

Functions of the Enforcement Section are research for Certificates of Good Standing, domestic corporation dissolutions, foreign corporation withdrawals and federal changes in tax or amounts shown on returns. Insurance Company and Urban Redevelopment Corporation returns are assessed and validated by this section.

The Assessment Section verifies the amounts shown on corporation returns and if required makes appropriate changes. It informs taxpayers of underpayments of tax and determines and forwards to the Collections Bureau amounts due from those corporations who submit returns with no payment.

The Validating and Billing Sections type and certify bills and warrants. All returns with payment are assigned a validation number and checks are assembled for deposit by the Collections Bureau. Also, delinquent and non-paid assessments are processed.

Returns from Public Utilities, Commercial and Savings Banks are validated by the Miscellaneous Section, which assembles and forwards checks to the Collections Bureau.

Constant updating of corporate names, addresses and account numbers is performed by the Records and Reference Section.

STATISTICAL INFORMATION

COLLECTIONS

Banks		
Commercial		\$ 16,809,985.04
Savings		\$ 27,258,375.40
Corporation Excise		\$324,551,367.84
Insurance Companies		\$ 95,282,611.34
Public Utilities		\$ 29,513,448.38
Urban Redevelopment		\$ 12,656,372.90

OTHER ACTIVITY

Federal Changes	3,806	
Billed and payment		\$5,650,652.28
Abated		\$ 202,684.51
Certificate of Good Standing	1,536	\$8,227.00
Tax Waivers	503	\$2,643.00

ESTATE TAX BUREAU

The new Massachusetts Estate Tax which became effective on January 1, 1976 is patterned after the Federal Estate Tax in certain respects. The Inheritance Tax provisions apply to people who died prior to January 1, 1976.

The bureau is presently charged with the responsibility of concurrently administering both the new Massachusetts Estate Tax as well as the Inheritance Tax provisions, which only apply to decedents dying prior to 1976.

Various methods of accelerating Inheritance Tax case processing were studied and implemented, thereby substantially reducing the backlog of such cases in the Assessing Section. A completely new forms and instructions package was devised and made available for estate tax cases. The Special Settlement of Future Interests Project was devised and implemented to encourage the settlement of such cases in a simplified fashion resulting in the expeditious closing out of numerous cases and the collection of additional tax revenues. Procedures for processing certain estate tax cases were promulgated and applied. A computer feasibility study was undertaken to determine additional possibilities of utilization of electronic data processing techniques to future estate tax processing needs.

STATISTICAL INFORMATION

Case examinations	17,309
Releases Issued	21,927
Cases Assessed	8,375
Closing Letters Issued	12,739

The amount of Inheritance and/or Estate Tax revenues collected during fiscal year 1977 was \$71,923,693.61. (It is anticipated that Inheritance Tax case filings and processing will continue for several years).

In fiscal year 1978, the Bureau will be moving into the advanced implementation of Estate Tax administration. Estate Tax regulations and rulings will be promulgated. Revisions in existing forms and instructions reflecting changes imposed by the Federal Tax Reform Act of 1976 will be completed. Maximum utilization of electronic data processing services in the estate tax case processing area will be a priority item.

INCOME TAX BUREAU

The Income Tax Bureau represents the Department when contact is required between the individual taxpayer regarding returns for individual income tax, trusts and certain non-profit clubs and associations engaged in the sale of alcoholic beverages. Personnel of the bureau assist taxpayers in filling out returns and provide information by mail or by telephone.

The Assessment and Error Resolution Section reviews and assesses the more complicated individual income tax returns.

The Fiduciary Section administers the trusts and estate income tax returns (Form 2) from assisting taxpayers examining wills and trust documents to determine correct liability and final billing.

The Installment Sales Section grants permission to qualifying taxpayers to report sales on the installment method. Security (bonds, etc.) for the transaction is obtained and records and verification of the installment payments are processed by its personnel. Upon payment and completion of the final reports the security is returned.

The Corporate Trust Section reviews and assesses returns of corporate trusts and certain non-profit organizations engaged in the sale of alcoholic beverages. This section also reviews and assists in mergers and liquidations regarding the above organizations.

The Abatement Section reviews applications for abatement by taxpayers who have made an error on their return, been audited and wish to appeal the result of the audit citing legal reasons. Hearings are held on complex appeals and recommendations of action on appeals are submitted directly to the State Tax Commission.

STATISTICS

Installment Sales	295	\$ 377,763.93
Corporate Trusts	545	455,586.15
Desk Audit	28,403	239,800.66
Fiduciary	29,669	334,844.45
Assessment and Error Resolution	111,004	189,816.30
Abatements Granted	18,042	3,858,513.83
Abatements Disallowed		352,063.16

SALES EXCISES BUREAU

"Transaction" taxes are administered by the Sales Excises Bureau. These include taxes on gasoline, special fuel, meals, cigarettes, deeds, room occupancy, retail sales, alcoholic beverages and excises levied on motor vehicles registered in Massachusetts but garaged elsewhere. As a line bureau, the personnel of this bureau are primarily engaged in providing information to taxpayers relating to the various laws listed above both by telephone and correspondence, consulting with the Audit Bureau as to the correct interpretation of law based on regulations, memorandums and court cases, processing of applications for abatement, mailing of various applications for registrations and licenses, conducting hearings relating to applications for abatements, issuing of exempt Purchasers Registrations under the Sales Tax Law, consulting with Tax Counsel in the Legal Bureau on cases going before the State Tax Commission or Appellate Tax Board, and determining the exempt status of motor vehicle transfers.

The Sales and Use Tax section represents a constant demand both by telephone and by mail for information relating to these taxes. In addition, new registrants request information and seek assistance in preparing applications for registration and in filing applications for abatements. Checks made in payment of motor vehicle sales and use taxes and returned by banks are collected by a telephone and correspondence program.

Personnel from this section are assigned to various Registries of Motor Vehicles and the Division of Marine and Recreational Vehicles to process claims for exemption and to verify correct assessment of tax.

Meals Excise and Room Occupancy Excise Sections maintain constant contact with the Audit Bureau furnishing information relative to the law changes and in recommending audits based on information obtained in applications for abatement.

The Cigarette tax is wholly administered by this bureau, primarily for security reasons. The bureau licenses all persons engaged in the sale or transfer of cigarettes within the Commonwealth (including vending machines). Authorizations are granted to "stampers" to affix either meter impressions or adhesive stamps to cigarette packages indicating payment of tax. Credit is determined and authorized by the bureau for each stamper, and the tax is collected through 15 Fiscal Agents (banks). The stampers and Fiscal Agents are required to file monthly returns, which are audited by this bureau.

Due to the high cigarette tax (\$.21 per pack) in Massachusetts and the ever-increasing flow of contraband cigarettes into the high tax States, tax examiners of this bureau are assigned on a permanent basis to investigate cases of bootlegging. Through their joint efforts with local and state police many court convictions for the illegal sale of cigarettes have been obtained. These men also police the 22,000 cigarette vending machines in the state as well as the minimum price requirements.

The Alcoholic Beverage Section audits all returns for accuracy in the reporting of sales, inventories, shipments out of state and military and airline sales.

The Motor Fuels Section is responsible for the collection of the gasoline, special fuel (diesel), and motor carrier taxes. Various license relative to fuel sales, transfers and use are issued by this section. All returns are audited and statements from other states are compared to reconcile interstate shipments of fuel.

The Deeds Excise reports are received from the 21 Registries and audited by this bureau.

The bureau also is responsible for assessments to corporations or organizations required to make deposits in trust with the State Treasurer.

STATISTICAL INFORMATION

Sales and Use Tax

Applications for Abatement	5191
Additional Assessments - Examination of Abatements	\$127,750
Additional Assessments - Motor Vehicle Section	
Documented Boats	\$151,981
Delinquent Taxes	\$ 63,700
Repair Plates	\$ 11,637
Antique Car Auction	\$ 25,193

Cigarette Excise

Additional Assessment - Audit	\$ 85,323
-------------------------------	-----------

Motor Fuels Excise

<u>Refund Claims</u>	<u>Number</u>	<u>Refunded</u>	<u>Disallowed</u>
Gasoline	3092	\$ 478,474	\$ 27,840
Special Fuels	444	\$ 390,084	\$ 36,053
Motor Carrier	572	\$ 598,651	\$144,272
MBTA Reimbursements	39	\$1,007,282	\$ 34,358

COMPLIANCE BUREAU

The bureaus' prime function is to collect delinquent tax accounts due the Commonwealth of Massachusetts that are the responsibility of the Department of Corporations and Taxation. In addition the bureau attempts to insure proper tax licensing and correct reporting of taxes due, by continued monitoring of formerly delinquent or unregistered

taxpayers. During the filing period personnel of this bureau assist taxpayers at District Tax Offices, temporary tax office locations, and at Internal Revenue Service Offices.

During fiscal 1977 the Special Investigations Bureau was merged into the Compliance Bureau to create a part of the Department charged with investigating and collecting delinquent tax accounts which are the responsibility of the Department of Corporations and Taxation. The bureau works closely with the Attorney General's office to develop fraud cases for possible criminal prosecution, and with the Bureau of Welfare Auditing to assist that bureau in recovering money due the Commonwealth. Also, the Compliance Bureau coordinates the exchange of information between the Internal Revenue Service and the Department.

Other responsibilities include the determination of domicile for estate and inheritance tax purposes, and the tax administration of Beano, Raffle and Bazaar organizations.

During 1977 a section was created within the bureau to deal with tax matters in bankruptcy cases. A team of examiners and supervisors were trained in this area, and an operations manual was established. It is expected that, through specific monitoring of bankruptcy actions, the interests of the Department and the Commonwealth will be protected.

COLLECTION ACTIVITY

The Compliance Bureau functions as a group of "teams" made up of a supervisor and approximately eight collectors. These "teams" operate in all sections of the state, either from the main office in Boston or the District Offices. They utilize telephone calls, personal visits, written notices, liens and levies to collect delinquent taxes.

Liens are placed on assets until the tax is paid. As a result, sale or transfer of the property is effectively prohibited. While this method of obtaining payment is often slow, in many cases it is the only method available.

Collection by levy is used when taxpayers refuse to cooperate after numerous opportunities have been given to them to pay, or if there is a possibility that the delinquent taxpayer will leave the state.

During the course of the year many checks tendered in payment of taxes are returned i.e., insufficient funds, account closed, lack of signature, etc. Checks in excess of \$1,000 are turned over to this bureau for collection.

The Department (through the Compliance Bureau) seeks assistance (when encountering difficulty in collecting delinquent meals and/or alcoholic beverages taxes) from local licensing authorities and the Alcoholic Beverages Control Commission by requesting license suspensions until delinquent taxes are paid or suitable arrangements for payment schedule are made. In addition the bureau blocked the transfer of liquor licenses until the seller of the license satisfied all tax obligations. Once delinquent taxes have been satisfied, an ongoing checking procedure is followed to insure timely filing of all future returns.

STATISTICAL INFORMATION

<u>Total Number of Cases</u>	42,203	\$25,392,139
Personal Income*	4,456	
Withholding	12,813	
Meals and/or Alcoholic Beverages	14,429	
Sales and Use	9,701	
Corporation Excise	420	
Other Taxes	384	
Payment Agreements - Total Value		\$ 6,462,383
Paid Directly		\$ 3,634,263
Protested Checks		\$ 576,304
Delinquent Taxes Paid to Obtain		
Certificate of Good Standing	431	\$ 955,052
Bankruptcy Collections 4/1/77 - 6/30/77	149	\$ 249,283

* Includes Fiduciary and Realty Trust

BUREAU OF DISTRICT OFFICES

In the fiscal year 1977 district offices operated in eight statewide locations, namely Brockton, Fall River, Hyannis, Lowell, Pittsfield, Salem, Springfield and Worcester. These offices are directed by the Chief of Bureau from the main office in Boston. They provide assistance to taxpayers filing returns, abatement claims and refund inquiry forms. The personnel of these offices approve applications for deferring payment of sales tax from leasing or rental of motor vehicles and approve exemptions from sales tax of pleasure craft and certain motor vehicle transactions. Questions are resolved relating to the motor vehicle excise valuation determined by the Registry of Motor Vehicles. The district office serve as a mini tax department benefiting both the taxpayers and the Department and encourage voluntary tax compliance by their presence.

During the fiscal year 1977 the district offices assisted over 300,000 taxpayers through their offices and logged over 238,000 telephone calls in their operation. Approximately \$10,427,000 was collected in over-the-counter tax payments.

Assistance is also rendered to all bureaus within the department in expediting problems involving audit, compliance, collections and contact work with taxpayers and various local boards.

DIVISION OF LOCAL FINANCES
FUNCTIONS BY BUREAU

BUREAU OF ACCOUNTS

The general purpose of the bureau is to provide services to the political subdivisions of the Commonwealth (cities, towns, counties and districts) in matters of general financial interest, accounting, auditing and debt structure.

In particular, the bureau assists its constituents in the development, installation and maintenance of appropriate systems of accounts to ensure compliance with State statutes regarding finances, and to facilitate standardization of accounts for record keeping and statistical analysis.

The Municipal/District Section of the bureau completed audit reports on 1 city audit, 45 town audits, 26 district audits and 2 special audits. The county section of the bureau completed 175 audits. As the costs for audits of cities, towns and

districts are assessed to the recipients for work performed on a calendar year basis, the following schedule is presented for the calendar year 1976:

Income Earned:

Audit Assessments	\$1,155,820.03
Sales of Books and Forms	67,719.91
Certification of Notes, etc.	37,799.00
Miscellaneous	655.59
Total	<u>\$1,261,994.53</u>
Operating Expenses	<u>1,256,642.06</u>
Excess	<u>\$ 5,352.47</u>

As may be noted from the above schedule, the bureau collects an amount sufficient to cover its operating expenses.

The number of audits started by the bureau continued to decline during the fiscal year due to a reduction in the auditing staff of nine (9) examiners because of death, retirement and job changes. As a result, during the fiscal year ended eight (8) municipalities contracted for audits to be conducted by C.P.A. firms.

The Debt Structure/Analysis Section is charged with review and preparation of all State House notes, as they relate to permanent debt issues and temporary loans for cities, and towns, counties and districts. The approval of the Director of Accounts on such notes is required to attest to their legality and genuineness. Also statistical record keeping with emphasis on debt level is maintained and subsequently utilized by the bureau staff, Emergency Finance Board, other governmental agencies, the banking community and the public at large.

A summary of the notes issued for the fiscal year ended June 30, 1977 is, as follows:

Funded Notes	Notes	Amount
Towns	559	\$ 9,486,734.00
Districts*	133	2,227,307.00
Counties	33	6,327,973.00
	<u>725</u>	<u>\$18,042,014.00</u>
Temporary Notes	Notes	Amount
Towns	2444	\$ 317,855,542.00
Districts	553	63,279,562.00
Counties	195	27,860,000.00
	<u>3192</u>	<u>\$ 408,995,104.00</u>

As a result of the above activities, the bureau realized \$40,580.00 in certification fees.

In addition, the office records showed the following information pertaining to bonds issued during the period:

Bonds	Issues	Amount
Cities	65	\$ 193,755,000.00
Towns	59	57,403,000.00
Districts*	13	33,245,300.00
Counties	6	7,050,000.00
	<u>143</u>	<u>\$ 291,453,300.00</u>

* Fire, Water, Sewer, Water Pollution Abatement, Refuse Disposal, Light, or Improvement District.

The Director of Accounts also is charged to perform administrative services for the County Personnel Board, member of the Emergency Finance Board, member of the Flood Relief Board and a member of the Contributory Retirement Appeal Board.

PROPERTY TAX BUREAU

As of January 31, 1977 the Bureau of Local Assessment and the Bureau of Local Taxation were merged to become the Property Tax Bureau.

The primary functions of the Property Tax Bureau are to give general advice, suggestions and recommendations to Assessors, Collectors, Treasurers, Selectmen and other officials as well as taxpayers who turn to this bureau for solutions of their tax problems. The bureau generally acts in a purely advisory capacity and is in no sense a revenue-producing body even though it supervises the assessment and collection of a large amount of local tax revenue which is used for the benefit of all the citizens of Massachusetts.

Local taxation, is one of the most important as well as one of the most troublesome problems of government and the service rendered by the bureau to local officials in the interpretation of the enacted laws and decisions of the Supreme Judicial Court so as to bring about uniformity of practice and procedure is invaluable. The bureau, through its contact with local officials and taxpayers, is able not only to create a better understanding of the tax laws but also an understanding of the duties, liabilities and remedies of each.

The responsibilities of the Property Tax Bureau are as follows:

1. To grant authority to Boards of Assessors to abate uncollected taxes where appropriate. During the year many requests for such authority are received. These applications are carefully analyzed and checked prior to the issuance of authority. Further information may be requested, and if the information is inadequate or does not appear to warrant consideration, the requests are rejected.
2. To approve all forms used in connection with local taxation. This provides for standardization and uniformity in respect to all procedures.
3. To determine municipal property tax rates for 351 cities and towns and more than 100 fire, water, light and improvement districts. To analyze each of these rates, compare figures with the annual estimates certified by the Commission, authorize or deny the use of estimated receipts if they exceed the actual receipts of the previous calendar year and to authorize or deny the overlay if it exceeds 5% of the levy. From the Recapitulation Sheets the compilation of the total actual assessed valuations of the 351 municipalities are used together with the equalized valuations to determine assessment ratios.
4. To advise and command, when necessary, the Boards of Assessors and other local officials in relation to their duties in assessment activities.
5. To maintain uniform practices in their valuation methods.
6. To provide advisory services to assessors in respect to appraisal.

assistance either by field calls, where possible, or by furnishing them with written materials on tax mapping and contracts for revaluation, which publications are available upon request at no cost.

7. To prepare for approval of the State Tax Commission the valuations of special types of properties which are annually determined by the Bureau for the State Tax Commission which include underground pipelines for gas and oil transmission companies, underground wires, conduits and cables, poles of telephone and telegraph companies, farm animals and machinery and agricultural/horticultural land.
8. To prepare the Biennial Report of the State Tax Commission on Equalization and Apportionment and in conjunction with this Report to make an estimate of the market value of the taxable property in each of the 351 cities and towns, to conduct a ratio study of assessed valuations and equalized valuations, to process property sales and assessed valuations of these sales, to conduct appraisals to supplement the Bureau's information about market values, to publish statistics resulting from this study. (In April of 1977 a report on the "1976 Equalized Valuations of Massachusetts Cities and Towns: Selected Tax Base Information" was published). These equalized valuations when submitted to the General Court are an important factor in many state aid formulas and in the assessment of state and county charges to the cities and towns.

With the December, 1974 Supreme Judicial Court decision requiring the Commission to enforce the uniform and full valuation to all properties in all cities and towns, the Department's interest in making improved assessment administration procedures available to cities and towns was intensified. The installation of an expanded computer system within the Department is an important first step towards developing a capability to provide advice to assessors on computer assisted mass appraisal systems. During recent years there have been significant developments in the technology of property tax administration through the use of the computer. It is the intention of the Department to make this information available to assist assessors in the implementation of full and uniform property tax assessments.

9. To prepare in every fifth year the valuation of state owned land which has been lost to the municipalities through the removal from local tax lists.
10. To prepare the annual reimbursement to cities and towns for loss of taxes on land which has been acquired by the State. In fiscal year 1977

Total Amount Reimbursed	\$14,234,562.54
-------------------------	-----------------

11. To revalue every five years land owned by one municipality which is located within the jurisdiction of another municipality.
12. To certify reimbursements to the 351 cities and towns on account of exemptions from local taxation to certain persons. In fiscal year 1977 reimbursements as authorized by statute were as follows:

Blind Persons	\$ 312,706.35
Veterans	1,431,374.08
Widows, minors etc.	2,554,569.61
Total Amount Reimbursed	\$4,298,650.04

13. To certify reimbursements to certain cities and towns for loss of taxes on land acquired by the State for Flood Control. In fiscal year 1977 reimbursement as authorized by statute was as follows:

Total Amount Reimbursed \$192,199.24

In its advisory capacity to local assessors and other municipal officials the Property Tax Bureau aids in the carrying out of the following General Laws which relate to local taxation.

Ch. 59 covers excise tax on certain ships or vessels; where and to whom property shall be assessed; duty and manner of assessing taxes, notices and lists; valuation of property; valuation books, collectors' list and warrant, which require approval by the bureau under the authority of the Commissioner; reassessment of taxes, apportionment to taxes on real estate subsequently divided, illegal assessments, additional duties of assessors, responsibility of assessors, evasion of taxation; and neglect of duties by assessors.

Ch. 60 relates to the collection of taxes, to general duties of collectors and to the bonding of collectors and other officials. Notwithstanding the number of years the bonding process under Ch. 60 has been in effect, errors are still found in the surety bonds. These must be corrected or the bonds will be rejected. This engenders substantial correspondence; and because the bonding process covers collectors, treasurers, clerks, deputy collectors, treasurers of districts and treasurers of unions collecting dues and because the amount for each bond are determined by the bureau, these duties must be handled by two full-time employees.

Ch. 60 further relates to information for tax bills, collectors' books, records, accounts and vouchers, fees for collection of delinquent taxes, the proceedings for the collection of unpaid taxes such as imprisonment, distress, suit or sale, municipal lien certificates, taking of land into tax title, collection of taxes subsequent to sale or taking, redemption and lands of low value. There are many parcels of land in the Commonwealth held by cities and towns under tax titles, commonly called "low value lands" which are of insufficient value to warrant foreclosure of the rights of redemption through the Land Court. Therefore, under the provisions of Secs. 79 and 80 of this Chapter, the municipality holding such lands can apply to the Commissioner for the authority to foreclose through the Registry of Deeds rather than through the Land Court. During the 1977 fiscal year there were a number of such requests received, all of which were carefully examined. The review of applications for foreclosure of land of low value is an exacting procedure and requires a great deal of competence.

Ch. 60A relates to the motor vehicle and trailer excise which is levied in lieu of local tangible personal property tax. There are presently registered in the Commonwealth over 4,000,000 motor vehicles; and the revenue received by each city and town is used to reduce the tax rate. The pleasure cars under the direction of the Bureau are valued and printed at the Registry of Motor Vehicles but the trucks and trailers, which number more than 1,000,000 are valued by the clerks in the motor vehicle and trailer excise section of the Property Tax Bureau.

Ch. 61 relates to the taxation of forest lands.

Ch. 61A, a relatively new law, relates to the taxation of agricultural or horticultural lands, qualification and valuation, the Farmland Advisory Commission, conveyance tax, roll back tax and rules and regulations as promulgated by the State Tax Commission.

Ch. 79 relates to eminent domain, the recording of the order of taking and the damages which include the amount of taxes due from the date of taking.

Ch. 80 relates to betterments, assessment of cost of public improvements, order of plan to be recorded, petition for abatement, assessment of betterments as a lien on property and apportionment of betterments.

Ch.83 relates to sewers, drains and sidewalks and the general provisions relating to their assessment.

Ch. 41 relates to certain portions relating to officers and employees of cities and towns and districts.



The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION

**NOTICE TO ASSESSORS OF FISCAL 1977 ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY**

GENERAL LAWS, CHAPTER 59, SECTION 21 All Municipalities
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.	Column 1	Column 2	Column 3
	Estimates to be raised	Prior Year Underestimates to be raised	Prior Year Overestimates to be Used as Available Funds
1. County Tax G.L. CH. 35, s. 31; 1974, CH. 492; 1975, CH. 582	\$ 98,464,323.32	\$ 142,705.00	\$14,566,885.68
2. County Hospital G.L. CH. 111, s. 85	1,590,000.00	190,000.00	78,177.04
3. Special Education G.L. 71B, ss. 10, 12; 1972, CH. 766	7,158,957.00	129,158.00	2,167,720.00
4. Audit of Municipal Accounts G.L. CH. 44, ss. 41, 46A	1,340,199.46		
5. State Examination of Retirement System G.L. CH. 32, s. 21 (2)	282,193.10		
6. Motor Vehicle Excise Tax Bills 1962, CH. 727	642,024.90		
7. State Assessment System G.L. CH. 58, ss. 7A-7E	2,589.00		
Health Insurance G.L. CH. 32A, ss. 10B (c), 12:			
8. Elderly Governmental Retirees	1,410,063.98		386.24
9. Retired Municipal Teachers	824,470.15		170.11
10. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4-6	13,723,000.00	160,042.59	
11. Metropolitan Parks G.L. CH. 92, ss. 54-59A	16,159,000.00	844,877.47	
12. Metropolitan Sewerage G.L. CH. 92, ss. 5-8	18,965,000.00	353,064.74	
13. Connection Charges			
14. Metropolitan Water G.L. CH. 92, ss. 26, 26A	24,517,846.32		4,651.54
15. Connection Charges	55,594.85		
16. Entrance Fees	11,975.90		
17. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535	16,000.00		
18. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service - Jan. 1, 1975 - Dec. 31, 1975 After Commonwealth Credit \$ 52,474,470.00	73,320,730.00	497,935.28	617,019.68
19. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 114D Net Cost of Service - July 1, 1975 - June 30, 1976 After Commonwealth Credit \$ 1,698,561.94	1,698,561.94	448,041.01	268,278.20
20. Mosquito Control Projects G.L. CH. 252, s. 5A	1,647,564.00	5,632.51	149,388.08
21. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	390,226.00	981.00	106,770.00
22. Metropolitan Area Planning District G.L. CH. 40B, ss. 26, 29; 1974, CH. 476	428,775.29		
23. Old Colony Planning Council 1967, CH. 332	39,604.20	1,799.70	
24. Shellfish Purification Plants 1961, CH. 506, s. 2	57,632.82		
25. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16	50,000.00		45,634.31
26. Worcester Diversion	42,230.00		
27.			
TOTALS	\$262,538,562.23	\$2,774,237.30	\$18,005,080.88



The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION

NOTICE TO ASSESSORS OF FISCAL 1977 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23 All Municipalities
NAME OF CITY OR TOWN

A. General Fund Appropriated Reimbursement Programs:

1. Appeals Court Officers G.L. CH. 221, ss. 73-76	\$ 144,713.00
2. Maintenance of Suffolk County Court House 1935, CH. 474	882,000.00
3. Pensions to Retired Teachers G.L. CH. 32, s. 20 (2) (c)	14,584,500.00
4. Loss of Taxes on Land G.L. CH. 58, ss. 13-17B	14,662,400.00
5. Loss of Taxes, Flood Control G.L. CH. 58, s. 17; 1963, CH. 584	200,000.00
6. Real Estate Abatements to Veterans G.L. CH. 59, s. 5, clauses 22A-22E	1,025,113.63
7. Real Estate Abatements to Widows and others G.L. CH. 59, s. 5, c. 17 & c. 37	2,173,424.17
8. Real Estate Abatements to Blind Persons G.L. CH. 59, s. 5, c. 37; 1973, CH. 872	236,378.78
9. Government Center in lieu of taxes - Boston 1960, CH. 635, s. 8	357,569.92
10. Police Career Incentive G.L. CH. 41, s. 108L; 1970, CH. 835	1,670,806.96
11. Compensation of Inspectors of Animals G.L. CH. 129, s. 17	1,675.48
12. Urban Renewal (Federally Aided) Projects G.L. CH. 121	3,453,354.00
13. Urban Renewal (Non-Federally Aided) Projects G.L. CH. 121	927,465.83
14. Veterans' Benefits G.L. CH. 115, s. 6, and Aid to Needy Dependents of Veterans 1972, CH. 610	13,008,000.00
15. Vocational Education G.L. CH. 74, s. 9 & s. 10; 1967, CH. 791	18,559,252.20
16. Outside Vocational School Transportation G.L. CH. 74, s. 8A	234,402.00
17. Regional Public Libraries G.L. CH. 78, s. 19C	2,170,775.25
18. Construction of School Projects 1948, CH. 645; 1954, CH. 346, s. 6A; 1974, CH. 492, s. 18	83,383,761.81
19. Highway Trans. Fringe MBTA	2,491,000.00
20.	

Reimbursement Offset Items - Reserve for Direct Expenditures

21. Water Pollution Abatement Program G.L. CH. 21, s. 37; 1968, CH. 598	426,882.00
22. Racial Imbalance Program G.L. CH. 76, s. 12A	5,094,296.00
23. Magnet Education Program G.L. CH. 71, ss. 37I and 37J	3,000,000.00
24. Equal Education Improvement Fund, G.L. CH. 15, s. 11	6,000,000.00
25. Public Libraries G.L. CH. 78, s. 19A	2,122,916.13
26. School Lunch Program (Partial Assistance) 1951, CH. 538	6,187,769.90
27. Elderly Lunch Program G.L. CH. 15, s. 1L; 1970, CH. 753	359,367.67

B. General Fund Appropriated Distributions G.L. CH. 58, s. 18A; 1974, CH. 492; 1975, CH. 684:

1. Transitional Bilingual Education G.L. CH. 71A	3,312,997.00
2. Special Education Programs G.L. CH. 71B; 1972, CH. 766 - Offset Item	89,755,603.54*
3. School Aid G.L. CH. 70, as amended	353,135,482.46
4. Adjustment	

C. Mass. Transportation Fund Appropriation and Distribution

1. Transportation of Pupils G.L. CH. 71, ss. 7A & 37D	35,948,669.59
2. School Transportation G.L. CH. 71, s. 7B	1,262,801.40

D. Local Aid Fund Distribution (Lottery, Beano, Charity Games) G.L. CH. 29, s. 2D. 40,000,000.00

E. Highway Fund Distribution G.L. CH. 81, s. 31; 1971, CH. 497; 1974, CH. 492 25,200,000.00

F. Urban Redevelopment Corporation Excise Distribution G.L. CH. 121A, s. 10 9,074,650.00

G. Tourism and Industrial Development Fund

Suppression of Enemies of Shellfish G.L. CH. 130, s. 20	249,171.33
Highway & Transit Development	18,758,886.00

H. TOTAL ESTIMATED RECEIPTS - ALL FUNDS (See detail below) \$ 760,056,086.05

TOTAL ESTIMATED GENERAL FUND APPROPRIATED REIMBURSEMENTS

Total of programs in A \$ 183,357,824.73

TOTAL ESTIMATED GENERAL FUND APPROPRIATED DISTRIBUTIONS

Total of programs in B \$ 446,204,083.00

TOTAL ESTIMATED ALL OTHER FUNDS DISTRIBUTIONS

Total of Items C, D, E, F and G \$ 130,494,178.32

*Special Education to Regions - not included \$5,845,718.00

The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION

FISCAL 1978



NOTICE TO ASSESSORS OF FISCAL 1978 ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY

GENERAL LAWS, CHAPTER 59, SECTION 21 All Municipalities

NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.	Column 1	Column 2	Column 3
	Estimates to be raised	Prior Year Underestimates to be raised	Prior Year Overestimates to be Used as Available Funds
1. County Tax G.L. CH. 35, s. 31; 1974, CH. 492	103,846,313.50	6,259,508.76	2,631,531.33
2. County Hospital G.L. CH. 111, s. 85	1,785,637.75	14,398.80	330,000.00
3. Special Education G.L. 71B, ss. 10, 12; 1972, CH. 766 ...	6,895,376.00	246,964.00	473,396.00
4. Audit of Municipal Accounts G.L. CH. 44, ss. 41, 46A ...	1,153,996.75	-	-
5. State Examination of Retirement System G.L. CH. 32, s. 21 (2)	309,712.79	-	-
6. Motor Vehicle Excise Tax Bills 1962, CH. 727	528,533.40	-	-
7. State Assessment System G.L. CH. 58, ss. 7A-7E	250.00	-	-
Health Insurance G.L. CH. 32A, ss. 10B (c), 12:			
8. Elderly Governmental Retirees	1,743,598.07	-	140.22
9. Retired Municipal Teachers	1,258,621.78	-	.82
10. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4-6	13,603,341.00	-	727,959.04
11. Metropolitan Parks G.L. CH. 92, ss. 54-59A	16,186,834.00	9,928.90	1,321,716.74
12. Metropolitan Sewerage G.L. CH. 92, ss. 5-8	17,265,000.00	13,214.26	1,172,124.17
13. Connection Charges	-	12,514.62	-
14. Metropolitan Water G.L. CH. 92, ss. 26, 26A	25,072,224.96	63,025.68	177,980.44
15. Connection Charges	55,594.85	-	-
16. Entrance Fees	11,975.90	-	-
17. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535	16,000.00		
18. Massachusetts Bay Transportation Authority: C.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service - Jan. 1, 1976 - Dec. 31, 1976 After Commonwealth Credit \$ <u>57,469,000.00</u>	77,454,000.00	155,822.95	52,747.89
19. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 114D Net Cost of Service - July 1, 1976 - June 30, 1977 After Commonwealth Credit \$ <u>2,459,747.00</u>	2,416,532.00	402,888.65	161,664.83
20. Mosquito Control Projects G.L. CH. 252, s. 5A	2,025,905.00	244,232.52	93,013.50
21. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	373,048.00	330.87	14,709.77
22. Metropolitan Area Planning District G.L. CH. 40B, s. 26, 29; 1974, CH. 476	428,609.83	.02	-
23. Old Colony Planning Council 1967, CH. 332	50,367.00	10,762.80	-
24. Shellfish Purification Plants 1961, CH. 506, s. 2	57,019.50	-	-
25. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16	1,000.00	-	449.24
26.			
27.			
TOTALS	272,540,192.23	7,433,622.83	7,157,163.99



The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION

**NOTICE TO ASSESSORS OF FISCAL 1978 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY**

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23 All Municipalities
NAME OF CITY OR TOWN

A. General Fund Appropriated Reimbursement Programs:

1. Appeals Court Officers G.L. CH. 221, ss. 73-76	\$ 135,800.00
2. Maintenance of Suffolk County Court House 1935, CH. 474	906,000.00
3. Pensions to Retired Teachers G.L. CH. 32, s. 20 (2) (c)	15,900,000.00
4. Loss of Taxes on Land G.L. CH. 58, ss. 13-17B	14,309,041.89
5. Loss of Taxes, Flood Control G.L. CH. 58, s. 17; 1963, CH. 584	230,000.00
6. Real Estate Abatements to Veterans G.L. CH. 59, s. 5, clauses 22A-22E	1,386,235.00
7. Real Estate Abatements to Widows and others G.L. CH. 59, s. 5, c. 17 & c. 37	2,585,191.00
8. Real Estate Abatements to Blind Persons G.L. CH. 59, s. 5, c. 37; 1973, CH. 872	319,732.00
9. Government Center in lieu of taxes - Boston 1960, CH. 635, s. 8	357,569.92
10. Police Career Incentive G.L. CH. 41, s. 108L; 1970, CH. 835	2,047,703.00
11. Compensation of Inspectors of Animals G.L. CH. 129, s. 17	
12. Urban Renewal (Federally Aided) Projects G.L. CH. 121	3,453,354.00
13. Urban Renewal (Non-Federally Aided) Projects G.L. CH. 121	815,402.93
14. Veterans' Benefits G.L. CH. 115, s. 6, and Aid to Needy Dependents of Veterans 1972, CH. 610	9,925,740.00
15. Vocational Education G.L. CH. 74, s. 9 & s. 10; 1967, CH. 791	18,820,219.08
16. Outside Vocational School Transportation G.L. CH. 74, s. 8A	236,542.03
17. Transportation of Pupils G.L. CH. 71, ss. 7A & 37D	25,250,033.00
18. School Transportation G.L. CH. 71, s. 7B	635,114.00
19. Regional Public Libraries G.L. CH. 78, s. 19C	2,212,550.00
20. Construction of School Projects 1948; CH. 645; 1954, CH. 346, s. 6A; 1974, CH. 492, s. 18	84,775,638.41
21. Cultivation and Protection of Shellfish, G.L. CH. 130, s. 20	250,000.00
22. Highway & Transit - Fringe M.B.T.A.	2,491,000.00
23. Millville - Fire Expense	16,823.00

Reimbursement Offset Items - Reserve for Direct Expenditures

24. Water Pollution Abatement Program G.L. CH. 21, s. 37; 1968, CH. 598	416,355.00
25. Racial Imbalance Program G.L. CH. 76, s. 12A	6,419,174.00
26. Magnet Education Program G.L. CH. 71, ss. 371 and 37J	2,700,000.00
27. Equal Education Improvement Fund, G.L. CH. 15, s. 11	6,000,000.00
28. Public Libraries G.L. CH. 78, s. 19A	2,210,142.31
29. School Lunch Program (Partial Assistance) 1951, CH. 538	6,247,746.00
30. Elderly Lunch Program G.L. CH. 15, s. 1L; 1970, CH. 753	393,544.00
31. School Breakfast	1,412,232.00

B. General Fund Appropriated Distributions G.L. CH. 58, s. 18A; 1974, CH. 492; 1975, CH. 684:

1. Transitional Bilingual Education G.L. CH. 71A	3,999,410.69
2. Special Education Programs G.L. CH. 71B; 1972, CH. 766 - Offset Item	145,177,981.18*
3. School Aid G.L. CH. 70, as amended	297,580,583.32
4. Adjustment - 1977 Special Education	29,851,209.02*
5. Adjustment - 1977 School Aid, G.L. Ch. 70	(32,003,308.93)
6. **	55,600,000.00
C. Local Aid Fund Distribution (Lottery, Beano, Charity Games) G.L. CH. 29, s. 2D	30,000,000.00
D. Highway Fund Distribution G.L. CH. 81, s. 31; 1971, CH. 497; 1974, CH. 492	25,053,000.00
E. Urban Redevelopment Corporation Excise Distribution G.L. CH. 121A, s. 10	11,031,220.66
Highway & Transit Development - General Fund	18,459,803.00

F. TOTAL ESTIMATED RECEIPTS - ALL FUNDS (See detail below) \$ 796,928,946.05

TOTAL ESTIMATED GENERAL FUND APPROPRIATED REIMBURSEMENTS

Total of programs in A \$ 212,858,882.57

TOTAL ESTIMATED GENERAL FUND APPROPRIATED DISTRIBUTIONS

Total of programs in B \$ 462,335,842.82

TOTAL ESTIMATED ALL OTHER FUNDS DISTRIBUTIONS

Total of Items C, D, E, and F \$ 121,634,220.66

**** B. 6. 1976 Audit Adjustment Bilingual \$1,726,932.20**
7. 1976 Audit Adjustment Special Ed. (4,309,885.79)
2a Tuition 1,685,223.00
1977 Bilingual 207,895.12

ESTIMATED RECEIPTS FOR CITIES AND TOWNS, ACTUAL 1976 AND COMPARISON
OF 1977 AND 1978 ESTIMATES (IN MILLIONS OF DOLLARS)

Item	Fiscal Year			
	1976 Actual*	1977 Estimate	1978 Estimate	1978 1977 Change
<u>Estimated Receipts</u>				
Reimbursements, General Fund:				
Loss of Taxes 6 programs	\$ 18.7	\$ 18.7	\$ 19.2	\$.5
Veterans' Benefits	10.2	13.0	9.9	(3.1)
Pensions to Retired Teachers	11.7	14.6	15.9	1.3
Vocational Education	19.9	18.5	18.1	(.4)
School Transportation, 3 programs	32.9	37.4	26.0	(11.4)
Public Libraries, 2 programs	4.2	4.3	4.4	.1
School Construction & Repair	75.3	83.4	83.1	(.3)
Racial Imbalance, 3 programs	9.8	14.1	15.1	1.0
School and Elderly Lunch	5.8	6.5	6.6	.1
School Breakfast	---	---	1.5	1.5
Other, 10 programs	6.8	10.0	9.0	(1.0)
Total Reimbursements*	\$195.3	\$220.5	\$208.8	\$(11.7)
Distributions, General Fund:				
Bilingual	\$ 2.2	\$ 3.3	\$ 4.0	\$.7
Special Education, Chapter 71B	52.4	89.8	143.0	53.2
School Aid, Chapter 70	367.5	352.9	297.2	(55.7)
Guarantee, Cities and Towns**	\$422.1	\$446.0	\$444.2	\$ (1.8)
1977 Adjustments Special Education	----	----	27.6	27.6
1977 Adjustments School Aid, Chapter 70	----	----	(29.4)	(29.4)
Highway and Transit Development	18.5	18.8	18.5	(.3)
Total General Fund Distribution	\$440.6	\$464.8	\$460.9	\$ (3.9)
Distributions, Other Funds:				
Urban Redevelopment Excise	\$ 9.9	\$ 9.1	\$ 11.0	\$ 1.9
Highway Fund, 1¢ Motor Fuel	25.5	25.2	25.1	(.1)
Local Aid Fund, Lottery, etc.	44.3	40.0	55.6	15.6
Total Other Distributions	\$ 79.7	\$ 74.3	\$ 91.7	\$ 17.4
Total Estimated Receipts, Cities & Towns	\$715.6	\$759.6	\$761.4	\$ 1.8
*Excludes Locally Related Reimbursements and Distributions				
Regional School Districts	\$ 83.3	\$ 86.8	\$ 90.8	\$ 4.0
All Other	\$160.8	\$223.9	\$216.8	\$ (7.1)
**Guarantee, Cities and Towns above Special Education & Bilingual to Regions				
	\$ 4.9	\$ 6.0	\$ 8.8	\$ 2.8
Total Guarantee, General Fund Distribution	\$427.0	\$452.0	\$453.0	\$ 1.0
TOTAL AID: Cities, Towns and Locally Related	\$959.7	\$1,070.3	\$1,069.0	\$ (1.3)
*Excludes prior year deficiency payments				
<u>Estimated Assessments and Charges</u>				
	1976 Actual	1977 Estimate	1978 Estimate	1978 Change
County Tax	\$ 81.1	\$ 98.5	\$110.0	\$ 11.5
County Hospital	1.1	1.6	1.8	.2
Special Education	6.9	7.2	6.9	(.3)
State Recreation	15.4	13.7	13.6	(.1)
MDC Parks	16.8	16.2	16.2	--
MDC Water	24.1	24.6	25.1	.5
MDC Sewerage and Other	18.9	19.0	17.3	(1.7)
MBTA (after Credit 1975, \$54.6; 1976, \$64.8; 1977, \$52.3; 1978, \$57.5)	69.8	73.2	77.5	4.3
Other, 12 programs	5.7	8.7	10.4	1.7
Total Assessments and Charges	\$239.8	\$262.7	\$278.8	\$ 16.1

Department of Corporations and Taxation
General Fund Guarantee Distributions
G. L. Chapter 58, section 18A
1970-1977

31.

	<u>Calendar 1970</u>	<u>Calendar 1971</u>	<u>Calendar 1972</u>
<u>Cities and Towns</u>			
Machinery	\$ 9,006,291.88	\$ 9,006,291.88	\$ 9,006,291.88
Special Education	15,544,218.42	19,028,110.58	23,934,005.29
School Aid, Ch. 70	204,322,844.61	220,704,145.16	281,554,019.60
Valuation Basis	33,082,278.09	35,025,465.38	—
Adjustments:			
Valuation Basis	—	1,063,991.40	13,010,038.15
School Aid, Ch. 70	—	(33,626.81)	39,520.00
Special Education	—	3,751.77	724,181.77
Total Cities and Towns	\$261,955,633.00	\$284,798,129.36	\$328,268,056.69
<u>Regional School Districts</u>			
Special Education	537,740.64	737,340.00	960,475.23
<u>Grand Total</u>	<u>\$262,493,373.64</u>	<u>\$285,535,469.36</u>	<u>\$329,228,531.92</u>

	<u>Calendar 1973</u>	<u>Jan.—June 1974</u>	<u>Transitional Year Cal. Yr. 1973 and Jan. - June 1974</u>
<u>Cities and Towns</u>			
Machinery	\$ 9,006,291.88	\$ 9,006,291.88	\$ 18,012,583.76
Bilingual	1,899,319.50	—	1,899,319.50
Special Education	30,980,903.71	—	30,980,903.71
School Aid, Ch. 70	300,877,268.89	161,296,111.60	462,173,340.49
Adjustments:			
Bilingual	—	—	—
Special Education	147,482.00	—	147,482.00
School Aid, Ch. 70	7,773,917.52	—	7,773,917.52
Total Cities and Towns	\$350,685,183.50	\$170,302,403.48	\$520,987,586.98
<u>Regional School Districts</u>			
Special Education	1,356,639.02	—	1,356,639.02
<u>Grand Total</u>	<u>\$352,041,822.52</u>	<u>\$170,302,403.48</u>	<u>\$522,344,226.00</u>

	<u>Fiscal 1975</u>	<u>Fiscal 1976</u>	<u>Fiscal 1977</u>
<u>Cities and Towns</u>			
Bilingual	\$ 1,738,277.00	\$ 2,257,658.00	\$ 3,999,410.88
Special Education	45,711,233.53	52,386,995.03	89,760,550.54
School Aid, Ch. 70	346,608,936.93	367,489,934.07	353,214,917.87
Adjustments:			
Bilingual	(451.88)	—	—
Special Education	389,946.00	—	(341,602.22)
School Aid, Ch. 70	21,006,748.88	—	38,020.09
Total Cities and Towns	\$415,454,790.46	\$422,134,587.10	\$446,671,297.16
<u>Regional School Districts</u>			
Bilingual	—	—	589.12
Special Education	2,341,552.54	4,865,412.90	5,324,006.42
<u>Grand Total</u>	<u>\$417,796,243.00</u>	<u>\$427,000,000.00</u>	<u>\$451,995,892.70</u>

MASSACHUSETTS TAX RATES

<u>CITY/Town</u>	<u>Fiscal 1976</u>	<u>Fiscal 1977</u>
Abington	\$ 77.00	\$ 74.00
Acton	57.60	62.70
Acushnet	204.00	240.00
Adams	48.00	51.00
Agawam	47.50	48.50
Alford	16.60	15.00
Amesbury	53.00	59.00
Amherst	42.00	42.00
Andover	51.00	53.00
Arlington	67.20	74.80
Ashburnham	71.00	76.00
Ashby	55.50	54.00
Ashfield	24.00	19.00
Ashland	37.60	46.50
Athol	142.00	148.00
ATTLEBORO	60.00	68.50
Auburn	38.00	38.50
Avon	57.00	56.50
Ayer	147.00	122.00
Barnstable	18.70	18.70
Barre	210.00	240.00
Becket	30.50	30.00
Bedford	80.00	81.60
Belchertown	51.00	24.50
Bellingham	41.10	43.20
Belmont	55.60	59.20
Berkley	49.00	56.00
Berlin	62.00	62.00
Bernardston	49.00	56.00
BEVERLY	67.50	76.20
Billerica	254.00	247.00
Blackstone	53.00	55.90
Blandford	126.00	151.00
Bolton	47.00	48.00
BOSTON	196.70	252.90
Bourne	32.00	38.00
Boxborough	47.00	40.00
Boxford	125.00	127.50
Boylston	39.50	38.00
Braintree	37.00	40.00
Brewster	20.20	21.30
Bridgewater	73.00	84.40
Brimfield	88.00	96.00
BROCKTON	54.20	61.00

<u>CITY/Town</u>	<u>Fiscal 1976</u>	<u>Fiscal 1977</u>
Brookfield	\$ 45.00	\$ 57.00
Brookline	84.00	89.00
Buckland	57.00	66.00
Burlington	58.00	68.50
CAMBRIDGE	179.80	179.50
Canton	52.50	56.40
Carlisle	248.00	256.00
Carver	209.00	216.00
Charlemont	52.00	19.50
Charlton	118.00	122.00
Chatham	12.25	12.50
Chelmsford	41.50	45.75
CHELSEA	212.20	241.80
Cheshire	31.50	31.50
Chester	62.00	75.00
Chesterfield	52.00	53.00
CHICOPEE	155.00	220.00
Chilmark	36.00	22.00
Clarksburg	65.00	78.00
Clinton	215.60	242.00
Cohasset	42.75	45.00
Colrain	49.00	50.00
Concord	52.00	54.00
Conway	80.00	90.00
Cummington	54.00	56.00
Dalton	58.00	65.00
Danvers	67.00	69.00
Dartmouth	31.00	31.00
Dedham	46.80	49.60
Deerfield	67.00	79.00
Dennis	12.80	12.80
Dighton	154.00	123.00
Douglas	33.00	43.00
Dover	48.00	47.50
Dracut	218.00	216.00
Dudley	86.00	104.00
Dunstable	242.00	259.00
Duxbury	53.00	54.00
East Bridgewater	55.00	57.50
East Brookfield	44.00	54.00
East Longmeadow	52.00	58.00
Eastham	35.10	35.10
Easthampton	51.50	57.50
Easton	52.00	32.00

TAX RATES - CONTINUED

CITY/Town	Fiscal 1976	Fiscal 1977	CITY/Town	Fiscal 1976	Fiscal 1977
Edgartown	\$ 68.00	\$ 25.50	Holbrook	\$ 69.00	\$ 76.00
Agremont	24.00	28.00	Holden	41.70	36.00
Erving	29.00	29.00	Holland	130.00	158.00
Essex	40.00	49.00	Holliston	58.00	60.00
EVERETT	102.00	99.60	HOLYOKE	147.00	166.00
Fairhaven	193.00	196.00	Hopedale	63.00	65.00
FALL RIVER	157.00	191.00	Hopkinton	54.50	34.60
Falmouth	96.50	103.50	Hubbardston	47.00	50.00
FITCHBURG	52.80	57.60	Hudson	50.20	54.50
Florida	112.00	116.00	Hull	111.00	121.50
Foxborough	70.00	67.00	Huntington	40.00	43.50
Framingham	56.00	58.25	Ipswich	66.00	70.00
Franklin	63.50	70.00	Kingston	101.40	111.00
Freetown	133.00	140.00	Lakeville	52.00	47.00
GARDNER	55.40	55.40	Lancaster	51.60	59.25
Gay Head	84.00	91.00	Lanesborough	42.00	29.00
Georgetown	61.00	73.00	LAWRENCE	162.40	187.60
Hill	50.00	54.00	Lee	40.50	42.00
LOUCESTER	80.20	81.00	Leicester	33.00	38.00
Joshua	21.20	22.40	Lenox	35.40	35.40
Osnoold	29.00	36.00	LEOMINSTER	46.80	55.00
rafton	34.00	40.00	Leverett	94.00	88.00
ranby	109.00	137.00	Lexington	72.00	80.20
ranville	124.00	138.00	Leyden	137.00	153.00
reat Barrington	45.00	46.00	Lincoln	63.50	63.50
reenfield	54.50	60.00	Littleton	52.00	52.10
roton	72.00	72.00	Longmeadow	46.00	49.00
roveland	62.00	62.00	LOWELL	167.60	179.60
adley	100.00	100.00	Ludlow	55.00	64.00
alifax	28.50	34.50	Lunenburg	46.00	44.00
amilton	51.00	54.00	LYNN	267.00	168.00
ampden	43.00	48.00	Lynnfield	53.60	26.40
ancock	36.00	42.00	MALDEN	198.00	229.00
anover	63.00	80.00	Manchester	53.50	55.50
anson	52.50	63.00	Mansfield	76.80	84.00
ardwick	43.00	42.00	Marblehead	55.00	56.00
arvard	143.00	153.00	Marion	48.50	48.00
arwich	38.00	41.00	MARLBOROUGH	176.00	193.00
atfield	40.00	43.50	Marshfield	82.50	86.00
MAVERHILL	166.40	174.00	Mashpee	10.00	14.30
awley	24.00	24.00	Mattapoisett	66.00	63.00
earth	59.00	20.00	Maynard	76.00	77.00
ingham	66.00	67.00	Medfield	61.50	61.70
insdale	41.00	52.00	MEDFORD	181.00	205.00

TAX RATES - CONTINUED

CITY/Town	Fiscal 1976	Fiscal 1977	CITY/Town	Fiscal 1976	Fiscal 1977
Medway	\$ 65.50	\$ 62.50	Oak Bluffs	\$ 86.00	\$ 18.50
MELROSE	54.40	62.20	Oakham	368.00	420.00
Mendon	46.00	47.00	Orange	97.00	100.00
Merrimac	75.70	80.75	Orleans	19.80	19.40
Methuen	184.00	214.00	Otis	36.00	32.00
Middleborough	92.00	92.00	Oxford	118.00	129.00
Middlefield	19.00	22.50	Palmer	23.00	27.50
Middleton	68.80	73.80	Paxton	36.75	39.75
Milford	208.00	232.00	PEABODY	59.60	62.50
Millbury	247.00	262.00	Pelham	39.00	39.00
Millis	53.00	54.00	Pembroke	88.00	102.00
Millville	50.00	68.00	Pepperell	55.00	21.00
Milton	163.00	172.80	Peru	25.00	32.25
Monroe	107.00	103.00	Petersham	48.00	58.00
Monson	52.40	52.40	Phillipston	142.00	154.00
Montague	63.75	66.50	PITTSFIELD	67.20	75.60
Monterey	17.00	10.00	Plainfield	116.00	143.00
Montgomery	46.00	46.00	Plainville	162.00	174.00
Mount Washington	22.00	14.00	Plymouth	78.80	103.60
Nahant	108.00	111.00	Plympton *	43.00	46.00
Nantucket	90.00	115.00	Princeton	44.00	44.00
Natick	71.50	86.00	Provincetown	37.00	42.50
Needham	51.00	51.40	QUINCY	159.90	194.80
New Ashford	10.00	6.00	Randolph	82.50	88.50
NEW BEDFORD	136.60	172.40	Raynham	44.20	44.00
New Braintree	44.00	51.00	Reading	57.50	40.40
New Marlborough	26.00	25.00	Rehoboth	65.20	28.00
New Salem	142.00	155.00	REVERE	197.80	233.60
Newbury	208.00	210.00	Richmond	24.40	23.40
NEWBURYPORT	62.00	75.00	Rochester	60.20	66.00
NEWTON	159.00	164.40	Rockland	74.00	79.60
Norfolk	50.50	53.80	Rockport	49.30	50.00
NORTH ADAMS	65.00	80.00	Rowe	7.80	6.60
North Andover	153.00	159.00	Rowley	49.00	60.00
North Attleborough	30.00	31.60	Royalston	100.00	104.00
North Brookfield	45.00	50.00	Russell	153.00	136.00
North Reading	70.00	76.50	Rutland	52.00	68.25
NORTHAMPTON	56.00	61.00	SALEM	168.90	220.00
Northborough	58.40	64.00	Salisbury	46.00	48.00
Northbridge	40.00	42.50	Sandisfield	24.00	29.00
Northfield	31.00	31.00	Sandwich	23.00	23.00
Norton	49.40	54.80	Saugus	52.80	55.00
Norwell	50.00	53.00	Savoy	48.00	42.00
Norwood	41.00	41.00	Scituate	74.40	82.40

TAX RATES - CONTINUED

<u>CITY/Town</u>	<u>Fiscal 1976</u>	<u>Fiscal 1977</u>	<u>CITY/Town</u>	<u>Fiscal 1976</u>	<u>Fiscal 1977</u>
Seekonk	\$ 37.00	\$ 37.50	Ware	\$108.00	\$127.00
Sharon	51.00	52.00	Wareham	44.40	44.40
Sheffield	34.50	37.00	Warren	49.00	58.00
Shelburne	67.00	74.00	Warwick	73.00	17.00
Sherborn	57.40	31.20	Washington	23.00	20.00
Shirley	180.00	212.00	Watertown	204.00	204.00
Shrewsbury	43.60	45.70	Wayland	38.20	41.50
Shutesbury	39.00	39.00	Webster	100.00	110.00
Somerset	22.00	22.00	Wellesley	59.20	62.40
SOMERVILLE	199.70	237.60	Wellfleet	33.60	31.50
South Hadley	29.00	37.00	Wendell	82.00	306.00
Southampton	128.00	24.00	Wenham	45.00	46.00
Southborough	53.00	58.00	West Boylston	62.00	66.50
Southbridge	36.90	39.80	West Bridgewater	44.00	44.00
Southwick	40.00	43.00	West Brookfield	33.00	34.00
Spencer	46.00	46.00	West Newbury	65.00	70.00
SPRINGFIELD	79.50	85.50	West Springfield	43.50	45.50
Sterling	41.50	43.00	West Stockbridge	55.00	52.00
Stockbridge	49.00	50.00	West Tisbury	52.00	58.00
Stoneham	50.80	38.50	Westborough	43.60	46.00
Stoughton	50.00	54.20	WESTFIELD	62.00	74.00
Stow	33.00	37.00	Westford	60.20	65.50
Sturbridge	55.60	46.00	Westhampton	58.00	58.00
Sudbury	47.00	52.00	Westminster	46.00	50.00
Sunderland	29.00	28.50	Weston	46.00	46.00
Sutton	114.00	118.00	Westport	134.00	160.00
Swampscott	73.00	80.40	Westwood	61.40	62.50
Swansea	39.00	41.50	Weymouth	61.80	64.40
TAUNTON	168.80	177.60	Whately	147.00	142.00
Templeton	57.50	60.00	Whitman	55.60	61.40
Tewksbury	40.00	41.00	Wilbraham	49.00	51.00
Tisbury	27.70	29.40	Williamsburg	77.00	77.00
Tolland	40.00	40.00	Williamstown	41.00	44.00
Topsfield	79.00	27.00	Wilmington	64.00	68.40
Townsend	32.00	30.00	Winchendon	54.00	56.00
Truro	12.20	13.30	Winchester	70.30	73.60
Tyngsborough	44.00	46.00	Windsor	40.00	40.00
Tyringham	15.00	14.50	Winthrop	81.60	77.20
Upton	53.00	60.00	WOBURN	109.00	45.00
Uxbridge	188.00	233.00	WORCESTER	148.20	158.00
Wakefield	138.00	157.00	Worthington	55.00	56.00
Wales	87.00	91.00	Wrentham	65.00	30.00
Walpole	64.50	70.40	Yarmouth	18.40	15.40
WALTHAM	54.80	58.60			

TABLE I - AMOUNTS USED IN DETERMINATION
OF 1977 FISCAL YEAR MUNICIPAL TAX RATES

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Abington	\$ 8,246,462	\$ 3,597,154	\$ 4,649,308
Acton	12,370,109	3,316,292	9,053,817
Acushnet	4,474,926	1,851,721	2,623,205
Adams	5,116,681	2,443,786	2,672,895
Agawam	13,681,229	4,730,478	8,950,751
Alford	192,545	81,412	111,133
Amesbury	12,659,509	8,012,800	4,646,709
Amherst	12,232,793	5,040,745	7,192,048
Andover	20,399,272	7,224,123	13,175,149
Arlington	36,819,565	9,958,698	26,860,867
Ashburnham	2,308,524	929,804	1,378,720
Ashby	1,182,733	622,510	560,223
Ashfield	736,270	342,725	393,545
Ashland	7,191,975	2,045,785	5,146,190
Athol	5,570,112	3,037,864	2,532,248
Attleboro	22,537,687	8,712,650	13,825,037
Auburn	10,273,513	4,237,117	6,036,396
Avon	4,088,334	1,404,168	2,684,166
Ayer	4,742,963	2,764,880	1,978,083
Barnstable	19,880,293	5,784,861	14,095,432
Barre	2,234,970	1,166,622	1,068,348
Becket	838,477	325,770	512,707
Bedford	11,781,270	4,641,168	7,140,102
Belchertown	3,150,983	1,597,319	1,553,664
Bellingham	8,451,195	4,540,818	3,910,377
Belmont	21,701,515	6,262,386	15,439,129
Berkley	1,253,777	632,443	621,334
Berlin	1,491,540	715,690	775,850
Bernardston	1,028,536	467,293	561,243
Beverly	26,272,658	8,137,058	18,135,600
Billerica	27,491,999	12,144,029	15,347,970
Blackstone	3,411,455	1,630,143	1,781,312
Blandford	490,938	202,260	288,678
Bolton	1,825,901	686,287	1,139,614
Boston	707,493,813	261,125,313	446,368,500
Bourne	9,234,987	4,281,792	4,953,195
Boxborough	1,550,302	465,798	1,084,504
Boxford	3,194,840	1,044,264	2,150,576
Boylston	1,743,317	751,606	991,711
Braintree	32,933,566	12,029,476	20,904,090
Brewster	3,970,749	1,257,688	2,713,061
Bridgewater	8,761,350	3,450,781	5,310,569
Brimfield	1,347,583	643,088	704,495
Brockton	75,059,877	29,346,020	45,713,857
Brookfield	1,310,443	650,439	660,004
Brookline	52,228,053	12,092,907	40,135,146
Buckland	1,065,435	391,813	673,622

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Burlington	\$ 24,151,762	\$ 6,871,959	\$ 17,279,803
Cambridge	102,674,314	42,204,157	60,470,157
Canton	14,718,812	4,337,899	10,380,913
Carlisle	2,708,782	779,892	1,928,890
Carver	3,335,900	1,167,869	2,168,031
Charlemont	537,208	212,504	324,704
Charlton	2,379,346	1,062,366	1,316,980
Chatham	4,673,165	1,408,905	3,264,260
Chelmsford	22,015,202	9,635,915	12,379,287
Chelsea	20,501,337	6,418,820	14,082,517
Cheshire	1,271,299	721,816	549,483
Chester	685,511	237,784	447,727
Chesterfield	554,634	212,544	342,090
Chicopee	38,134,342	14,813,284	23,321,058
Chilmark	599,033	199,190	399,843
Clarksburg	994,823	404,602	590,221
Clinton	7,122,729	2,915,801	4,206,928
Cohasset	6,805,838	2,419,509	4,386,329
Colrain	688,800	173,532	515,268
Concord	14,880,836	4,498,553	10,382,283
Conway	660,838	220,502	440,336
Cummington	400,112	172,558	227,554
Dalton	4,036,168	1,576,961	2,459,207
Danvers	30,100,900	16,690,354	13,410,546
Dartmouth	12,800,551	5,057,667	7,742,884
Dedham	17,024,753	4,108,005	12,916,748
Deerfield	2,010,266	933,586	1,076,680
Dennis	7,626,573	2,020,383	5,606,190
Dighton	2,935,719	1,240,636	1,695,083
Douglas	1,973,585	714,708	1,258,877
Dover	4,382,156	1,176,712	3,205,444
Dracut	11,901,855	5,161,553	6,740,302
Dudley	3,311,814	1,192,429	2,119,385
Dunstable	980,282	215,442	764,840
Duxbury	11,011,784	3,746,773	7,265,011
East Bridgewater	6,905,764	3,122,110	3,783,654
East Brookfield	961,166	438,550	522,616
East Longmeadow	9,356,076	3,235,736	6,120,340
Eastham	2,427,260	600,788	1,826,472
Easthampton	8,148,146	2,994,776	5,153,370
Easton	9,643,460	3,703,712	5,939,748
Edgartown	2,511,217	757,560	1,753,657
Egremont	580,463	144,943	435,520
Erving	1,436,477	361,023	1,075,454
Essex	1,988,355	640,600	1,347,755
Everett	32,110,132	11,303,421	20,806,711
Fairhaven	9,319,684	3,828,483	5,491,201
Fall River	59,316,238	22,601,034	36,715,204

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Falmouth	\$ 19,100,585	\$ 6,963,623	\$ 12,136,962
Fitchburg	25,249,481	10,696,199	14,553,282
Florida	779,785	220,114	559,671
Foxborough	10,358,443	4,136,796	6,221,647
Framingham	50,881,859	18,328,576	32,553,283
Franklin	12,920,976	6,187,358	6,733,618
Freetown	3,103,869	1,212,052	1,891,817
Gardner	9,856,210	3,849,817	6,006,393
Gay Head	234,733	66,738	167,995
Georgetown	4,037,504	1,752,055	2,285,449
Gill	691,803	216,223	475,580
Gloucester	22,377,514	7,546,186	14,831,328
Goshen	386,541	158,386	228,155
Gosnold	140,886	103,856	37,030
Grafton	6,889,390	3,629,105	3,260,285
Granby	3,518,976	1,276,270	2,242,706
Granville	816,235	312,310	503,925
Great Barrington	3,963,197	1,277,302	2,685,895
Greenfield	11,787,293	3,854,616	7,932,677
Groton	3,199,928	1,218,113	1,981,815
Groveland	3,082,940	1,525,452	1,557,488
Hadley	2,492,980	1,213,129	1,279,851
Halifax	2,953,727	1,205,221	1,748,506
Hamilton	4,122,557	1,190,052	2,932,505
Hampden	2,892,953	1,277,326	1,615,627
Hancock	416,865	259,345	157,520
Hanover	10,262,535	4,117,510	6,145,025
Hanson	5,700,436	2,403,918	3,296,518
Hardwick	1,421,309	865,294	556,015
Harvard	3,008,779	904,393	2,104,386
Harwich	7,162,397	2,233,507	4,928,890
Hatfield	1,733,090	771,370	961,720
Haverhill	39,672,375	21,597,072	18,075,303
Hawley	171,753	108,485	63,268
Heath	353,827	173,362	180,465
Hingham	15,590,416	5,337,810	10,252,606
Hinsdale	848,474	298,942	549,532
Holbrook	7,781,435	3,090,121	4,691,314
Holden	8,001,911	3,477,914	4,523,997
Holland	1,139,005	465,870	673,135
Holliston	9,357,938	4,095,192	5,262,746
Holyoke	28,404,145	10,289,750	18,114,395
Hopedale	2,790,778	1,203,009	1,587,769
Hopkinton	4,647,250	1,677,482	2,969,768
Hubbardston	1,138,351	593,251	545,100
Hudson	11,955,348	5,385,001	6,570,347
Hull	9,173,817	3,273,052	5,900,765
Huntington	934,469	320,663	613,806

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Ipswich	\$ 8,390,744	\$ 3,210,030	\$ 5,180,714
Kingston	4,546,855	1,687,150	2,859,705
Lakeville	2,854,489	1,033,737	1,820,752
Lancaster	3,370,664	1,470,283	1,900,381
Lanesborough	1,964,373	848,998	1,115,375
Lawrence	35,688,394	13,290,417	22,397,977
Lee	4,199,904	1,711,467	2,488,437
Leicester	4,897,299	2,684,145	2,213,154
Lenox	3,726,056	1,236,316	2,489,740
Leominster	20,106,668	8,597,833	11,508,835
Leverett	720,749	283,741	437,008
Lexington	30,015,888	9,640,836	20,375,052
Leyden	319,968	136,322	183,646
Lincoln	5,101,440	1,812,978	3,288,462
Littleton	4,706,355	2,105,465	2,600,890
Longmeadow	13,269,401	3,788,688	9,480,713
Lowell	52,473,793	22,031,306	30,442,487
Ludlow	10,431,929	4,452,511	5,979,418
Lunenburg	5,026,639	2,263,591	2,763,048
Lynn	66,820,727	20,345,559	46,475,168
Lynnfield	8,503,414	2,556,117	5,947,297
Malden	39,936,676	11,953,643	27,983,033
Manchester	4,576,521	1,269,762	3,306,759
Mansfield	8,414,221	3,103,583	5,310,638
Marblehead	17,429,535	5,726,328	11,703,207
Marion	2,726,684	903,923	1,822,761
Marlborough	21,056,016	7,643,105	13,412,911
Marshfield	16,871,940	5,986,427	10,885,513
Mashpee	3,488,800	810,510	2,678,290
Mattapoisett	3,480,449	965,397	2,515,052
Maynard	6,965,185	2,761,918	4,203,267
Medfield	7,340,063	2,849,502	4,490,561
Medford	40,182,666	12,655,799	27,526,867
Medway	6,347,703	2,637,486	3,710,217
Melrose	21,559,017	6,698,933	14,860,084
Mendon	1,235,290	438,553	796,737
Merrimac	2,648,039	1,345,986	1,302,053
Methuen	21,119,124	7,977,776	13,141,348
Middleborough	10,041,406	4,165,051	5,876,355
Middlefield	203,483	100,930	102,553
Middleton	4,825,011	2,958,954	1,866,057
Milford	15,303,254	6,617,719	8,685,535
Millbury	7,176,112	3,102,612	4,073,500
Millis	4,941,151	1,954,152	2,986,999
Millville	941,243	433,334	507,909
Milton	18,299,740	4,925,366	13,374,374
Monroe	227,385	108,272	119,113
Monson	3,785,959	1,937,321	1,848,638

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Montague	\$ 4,698,751	\$ 1,899,953	\$ 2,798,798
Monterey	485,195	255,510	229,635
Montgomery	292,990	90,850	202,140
Mount Washington	119,315	89,224	30,091
Nahant	2,753,473	823,139	1,930,334
Nantucket	5,234,436	1,334,689	3,899,797
Natick	24,270,456	7,468,852	16,801,604
Needham	28,159,520	11,458,121	16,701,399
New Ashford	111,498	84,371	27,127
New Bedford	65,737,290	25,812,691	39,924,599
New Braintree	386,858	213,700	173,158
New Marlborough	568,936	262,266	306,670
New Salem	535,203	363,953	171,250
Newbury	2,471,443	957,134	1,514,309
Newburyport	10,592,945	3,929,414	6,663,531
Newton	80,715,332	19,370,130	61,345,202
Norfolk	3,488,045	1,509,436	1,978,609
North Adams	11,522,959	5,017,448	6,505,511
North Andover	10,908,668	4,059,474	6,849,194
North Attleborough	11,531,903	5,473,736	6,058,167
North Brookfield	2,641,143	1,529,901	1,111,242
North Reading	8,750,740	3,495,096	5,255,644
Northampton	18,102,151	8,115,586	9,986,565
Northborough	7,492,084	3,129,351	4,362,733
Northbridge	5,660,459	2,774,028	2,886,431
Northfield	1,523,558	693,903	829,655
Norton	7,144,753	3,489,144	3,655,609
Norwell	8,361,526	2,809,117	5,552,409
Norwood	30,522,166	18,149,153	12,373,013
Oak Bluffs	2,183,836	626,225	1,557,611
Oakham	590,987	261,667	329,320
Orange	3,571,259	1,689,950	1,881,309
Orleans	4,291,722	1,479,319	2,812,403
Otis	699,206	349,048	350,158
Oxford	6,211,507	2,920,760	3,290,747
Palmer	6,001,659	2,767,653	3,234,006
Paxton	2,146,170	876,655	1,269,515
Peabody	35,503,208	14,717,138	20,786,070
Pelham	696,786	261,498	435,288
Pembroke	8,693,155	3,384,518	5,308,637
Pepperell	3,025,537	1,530,358	1,495,179
Peru	289,762	125,499	164,263
Petersham	654,810	259,169	395,641
Phillipston	515,207	253,408	261,799
Pittsfield	40,498,666	16,343,551	24,155,115
Plainfield	323,849	131,812	192,037
Plainville	3,099,815	1,345,683	1,754,132
Plymouth	25,825,263	7,787,731	18,037,532

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Plympton	\$ 1,184,878	\$ 385,530	\$ 799,348
Princeton	1,448,449	733,950	714,499
Provincetown	4,420,294	1,787,922	2,632,372
Quincy	96,850,865	43,977,981	52,872,884
Randolph	19,776,796	6,531,051	13,245,745
Raynham	5,129,962	2,022,426	3,107,536
Reading	17,871,693	6,592,280	11,279,413
Rehoboth	4,247,760	1,628,410	2,619,350
Revere	34,028,098	10,839,303	23,188,795
Richmond	903,521	320,772	582,749
Rochester	1,442,939	522,434	920,505
Rockland	11,522,364	5,567,552	5,954,812
Rockport	4,522,139	1,206,496	3,315,643
Rowe	1,143,508	324,554	818,954
Rowley	2,379,155	908,268	1,470,887
Royalston	485,536	291,505	194,031
Russell	925,688	430,940	494,748
Rutland	2,197,639	1,092,045	1,105,594
Salem	38,515,884	12,338,370	26,177,514
Salisbury	3,884,080	916,048	2,968,032
Sandisfield	489,024	247,879	241,145
Sandwich	7,719,443	3,198,430	4,521,013
Saugus	18,421,877	5,741,287	12,680,590
Savoy	351,533	226,561	124,972
Scituate	15,637,603	5,645,437	9,992,166
Seekonk	7,168,603	2,429,307	4,739,296
Sharon	10,758,846	3,462,038	7,296,808
Sheffield	1,215,584	396,675	818,909
Shelburne	1,084,229	408,331	675,898
Sherborn	3,689,573	849,044	2,840,529
Shirley	2,113,465	984,351	1,129,114
Shrewsbury	13,709,225	5,966,944	7,742,281
Shutesbury	569,612	229,115	340,497
Somerset	14,485,810	3,733,145	10,752,665
Somerville	49,105,558	15,386,507	33,719,051
South Hadley	7,876,012	2,639,836	5,236,176
Southampton	1,877,992	751,560	1,126,432
Southborough	5,432,982	1,805,357	3,627,625
Southbridge	8,147,705	3,369,842	4,777,863
Southwick	4,301,351	1,809,556	2,491,795
Spencer	5,270,964	3,079,496	2,191,468
Springfield	113,128,356	55,431,354	57,697,002
Sterling	2,901,168	1,222,640	1,678,528
Stockbridge	1,491,028	440,639	1,050,389
Stoneham	15,462,761	5,319,134	10,143,627
Stoughton	16,382,248	5,734,571	10,647,677
Stow	3,769,803	1,240,506	2,529,297
Sturbridge	4,349,022	1,944,172	2,404,850

TABLE I -CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Sudbury	\$ 12,670,826	\$ 3,715,636	\$ 8,955,190
Sunderland	936,169	503,246	432,923
Sutton	3,092,943	1,548,407	1,544,536
Swampscott	12,546,540	3,278,188	9,268,352
Swansea	7,761,447	3,464,937	4,296,510
Taunton	28,471,082	15,219,637	13,251,445
Templeton	2,878,174	1,685,605	1,192,569
Tewksbury	16,251,229	7,072,963	9,178,266
Tisbury	2,420,891	486,319	1,934,572
Tolland	300,925	233,813	67,112
Topsfield	4,192,945	1,417,443	2,775,502
Townsend	2,194,928	1,087,829	1,107,099
Truro	1,454,892	351,187	1,103,705
Tyngsborough	3,094,159	1,347,392	1,746,767
Tyringham	234,192	131,270	102,922
Upton	1,907,789	890,874	1,016,915
Uxbridge	4,253,503	1,610,178	2,643,325
Wakefield	19,838,894	6,864,184	12,974,710
Wales	777,370	292,671	484,699
Walpole	16,018,203	6,049,612	9,968,591
Waltham	44,225,882	13,804,926	30,420,956
Ware	4,268,107	2,272,230	1,995,877
Wareham	11,107,810	4,012,480	7,095,330
Warren	1,930,939	880,694	1,050,245
Warwick	429,305	248,809	180,496
Washington	329,380	272,261	57,119
Watertown	26,864,090	6,761,768	20,102,322
Wayland	12,545,906	3,615,602	8,930,304
Webster	6,613,738	3,164,833	3,448,905
Wellesley	27,756,995	9,489,294	18,267,701
Wellfleet	2,093,760	657,465	1,436,295
Wendell	573,090	290,813	282,277
Wenham	2,192,109	459,950	1,732,159
West Boylston	3,971,602	1,384,342	2,587,260
West Bridgewater	5,100,880	2,036,808	3,064,072
West Brookfield	1,613,734	825,060	788,674
West Newbury	1,745,017	745,893	999,124
West Springfield	17,094,134	5,218,099	11,876,035
West Stockbridge	653,818	192,500	461,318
West Tisbury	1,214,595	770,240	444,355
Westborough	10,211,721	3,426,443	6,785,278
Westfield	21,134,173	7,822,425	13,311,748
Westford	9,210,404	4,162,516	5,047,888
Westhampton	506,760	149,278	357,482
Westminster	2,641,168	996,622	1,644,546
Weston	12,108,356	3,039,079	9,069,277
Westport	7,869,114	3,233,730	4,635,384
Westwood	12,919,135	3,471,782	9,447,353

TABLE II - LOCAL TAX: EQUALIZED VALUATIONS
AND TAX LEVIES, PER CAPITA OF EACH

Municipality	Popu- lation	1976 Equalized Valuation In Thousands	1977 Tax Levy In Thousands	Equalized Valuation Per Capita	Levy Per Capita
Abington	13,456	\$ 123,100	\$ 4,649	\$ 9,148	\$ 346
Acton	18,209	306,900	9,054	16,854	497
Acushnet	8,439	84,240	2,623	9,982	311
Adams	11,270	86,980	2,673	7,718	237
Agawam	24,305	287,500	8,951	11,829	368
Alford	337	11,467	111	34,027	329
Amesbury	13,752	104,428	4,647	7,594	338
Amherst	22,308	218,500	7,192	9,795	322
Andover	26,050	454,200	13,175	17,436	506
Arlington	50,223,	554,452	26,861	11,040	535
Ashburnham	3,834	41,850	1,379	10,915	360
Ashby	2,348	20,140	560	8,578	239
Ashfield	1,420	22,410	394	15,782	277
Ashland	8,906	116,598	5,146	13,092	578
Athol	10,849	77,720	2,532	7,164	233
Attleboro	32,650	343,500	13,825	10,521	423
Auburn	15,626	150,300	6,036	9,619	386
Avon	5,315	95,890	2,684	18,041	505
Ayer	6,718	57,420	1,978	8,547	294
Barnstable	26,699	849,600	14,095	31,821	528
Barre	3,983	27,640	1,068	6,939	268
Becket	1,153	25,160	513	21,821	445
Bedford	12,314	224,400	7,140	18,223	580
Belchertown	6,361	62,070	1,554	9,758	244
Bellingham	14,461	120,600	3,910	8,340	270
Belmont	27,660	428,500	15,439	15,492	558
Berkley	2,300	23,900	621	10,391	270
Berlin	2,280	29,260	776	12,833	340
Bernardston	1,776	20,799	561	11,711	316
Beverly	37,382	423,500	18,136	11,329	485
Billerica	35,831	404,200	15,348	11,281	428
Blackstone	6,486	50,040	1,781	7,715	275
Blandford	954	15,190	289	15,922	303
Bolton	2,427	43,485	1,140	17,917	470
Boston	637,986	3,600,000	446,369	5,643	700
Bourne	11,362	246,600	4,953	21,704	436
Boxborough	2,642	43,640	1,085	16,518	411
Boxford	4,565	86,180	2,151	18,878	471
Boylston	3,326	43,440	992	13,061	298
Braintree	36,822	544,000	20,904	14,774	568
Brewster	3,709	160,000	2,713	43,138	731
Bridgewater	13,613	139,551	5,311	10,251	390
Brimfield	2,170	25,020	704	11,530	324
Brockton	95,688	773,396	45,714	8,082	478

Municipality	Population	1976 Equalized Valuation In Thousands	1977 Tax Levy In Thousands	Equalized Valuation Per Capita	Levy Per Capita
Brookfield	2,175	\$ 18,280	\$ 660	\$ 8,405	\$ 303
Brookline	53,150	715,000	40,135	13,452	755
Buckland	1,889	18,630	674	9,862	357
Burlington	24,306	399,400	17,280	16,432	711
Cambridge	102,095	875,000	60,470	8,570	592
Canton	18,114	276,338	10,381	15,255	573
Carlisle	3,178	67,076	1,929	21,106	607
Carver	4,280	60,820	2,168	14,210	507
Charlemont	1,050	15,390	325	14,657	310
Charlton	5,598	54,400	1,317	9,718	235
Chatham	6,027	298,900	3,264	49,593	542
Chelmsford	31,749	376,700	12,379	11,865	390
Chelsea	25,066	162,100	14,083	6,467	562
Cheshire	3,199	28,490	549	8,906	172
Chester	1,114	12,470	448	11,194	402
Chesterfield	887	13,827	342	15,589	386
Chicopee	58,431	392,973	23,321	6,725	399
Chilmark	401	107,500	400	268,080	998
Clarksburg	1,958	13,310	590	6,798	301
Clinton	13,015	89,560	4,207	6,881	323
Cohasset	7,785	129,235	4,386	16,601	563
Colrain	1,493	27,410	515	18,359	345
Concord	17,270	317,400	10,382	18,379	601
Conway	1,152	16,710	440	14,505	382
Cumington	651	9,632	228	14,796	350
Dalton	7,504	81,540	2,459	10,866	328
Danvers	25,007	394,300	13,411	15,768	536
Dartmouth	21,586	301,900	7,743	13,986	359
Dedham	26,924	371,600	12,917	13,802	480
Deerfield	4,255	78,090	1,077	18,353	253
Dennis	9,351	433,100	5,606	46,316	600
Dighton	5,076	67,230	1,695	13,245	334
Douglas	3,174	32,910	1,259	10,369	397
Dover	4,923	137,200	3,205	27,869	651
Dracut	20,287	161,795	6,740	7,975	332
Dudley	7,857	59,390	2,119	7,559	270
Dunstable	1,534	22,430	765	14,622	499
Duxbury	10,601	182,300	7,265	17,196	685
East Bridgewater	9,485	102,900	3,784	10,849	399
East Brookfield	1,980	18,350	523	9,268	264
East Longmeadow	13,132	179,000	6,120	13,631	466
Eastham	3,069	158,000	1,826	51,483	595
Easthampton	15,084	138,600	5,153	9,189	342
Easton	13,138	162,228	5,940	12,348	452
Edgartown	2,141	161,300	1,754	75,339	819
Egremont	1,220	28,470	436	23,336	357
Erving	1,308	79,700	1,075	60,933	822
Essex	2,872	45,170	1,348	15,728	469

TABLE II - CONTINUED

Municipality	Population	1976 Equalized Valuation (In Thousands)	1977 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Everett	39,713	\$ 590,100	\$ 20,807	\$ 14,859	524
Fairhaven	16,005	140,800	5,491	8,797	343
Fall River	100,339	458,200	36,715	4,567	366
Falmouth	20,648	560,200	12,137	27,131	588
Fitchburg	39,070	286,300	14,553	7,328	372
Florida	720	23,120	560	32,111	778
Foxborough	14,690	188,300	6,222	12,818	424
Frammingham	65,564	899,700	32,553	13,722	497
Franklin	18,379	181,700	6,734	9,886	366
Freetown	5,417	90,970	1,892	16,793	349
Gardner	19,349	120,800	6,006	6,243	310
Gay Head	146	10,800	168	73,973	1,151
Georgetown	5,912	64,390	2,285	10,891	387
Gill	1,276	20,190	476	15,823	373
Gloucester	27,209	314,800	14,831	11,570	545
Goshen	621	12,690	228	20,435	367
Gosnold	100	4,033	37	40,330	370
Grafton	10,630	102,531	3,260	9,645	307
Granby	5,609	51,640	2,243	9,207	400
Granville	1,183	21,350	504	18,047	426
Great Barrington	7,068	94,560	2,686	13,379	380
Greenfield	19,087	178,800	7,933	9,368	416
Groton	5,497	68,810	1,982	12,518	361
Groveland	5,253	53,770	1,557	10,236	296
Hadley	3,802	68,612	1,280	18,046	337
Halifax	4,684	48,280	1,749	10,307	373
Hamilton	6,675	99,110	2,933	14,848	439
Hampden	4,751	53,193	1,616	11,196	340
Hancock	697	14,620	158	20,976	227
Hanover	10,533	140,400	6,145	13,330	583
Hanson	8,331	87,190	3,297	10,466	396
Hardwick	2,172	19,780	556	9,107	256
Harvard	3,514	66,330	2,104	18,876	599
Harwich	7,786	318,500	4,929	40,907	633
Hatfield	3,090	38,710	962	12,528	311
Haverhill	44,399	411,100	18,075	9,259	407
Hawley	267	5,783	63	21,659	236
Heath	423	12,300	180	29,078	426
Hingham	19,544	286,100	10,253	14,639	525
Hinsdale	1,749	22,920	550	13,105	314
Holbrook	11,849	113,100	4,691	9,545	396
Holden	13,629	165,866	4,524	12,170	332
Holland	1,347	24,950	673	18,523	500
Holliston	12,921	153,200	5,263	11,857	407
Holyoke	46,790	224,300	18,114	4,794	387
Hopedale	4,014	44,303	1,588	11,037	396
Hopkinton	6,405	89,210	2,970	13,928	464
Hubbardston	1,647	19,190	545	11,651	331

Municipality	Popu- lation	1976 Equalized Valuation (In Thousands)	1977 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Hudson	16,827	\$ 145,700	\$ 6,570	\$ 8,659	\$ 390
Hull	10,572	97,370	5,901	9,210	558
Huntington	1,730	14,440	614	8,347	355
Ipswich	11,551	131,400	5,181	11,376	449
Kingston	6,776	89,060	2,860	13,143	422
Lakeville	5,118	68,080	1,821	13,302	356
Lancaster	5,673	54,680	1,900	9,639	335
Lanesborough	3,237	33,720	1,115	10,417	344
Lawrence	67,515	400,000	22,398	5,925	332
Lee	6,319	75,000	2,488	11,869	394
Leicester	8,887	66,920	2,213	7,530	249
Lenox	5,718	83,290	2,490	14,566	435
Leominster	35,429	321,800	11,509	9,083	325
Leverett	1,281	17,740	437	13,849	341
Lexington	32,477	574,300	20,375	17,683	627
Leyden	452	7,812	184	17,283	407
Lincoln	6,374	125,800	3,288	19,736	516
Littleton	6,629	103,300	2,601	15,583	392
Longmeadow	16,676	249,300	9,481	14,950	569
Lowell	91,177	519,000	30,442	5,692	334
Ludlow	18,183	175,300	5,979	9,641	329
Lunenburg	8,175	79,380	2,763	9,710	333
Lynn	80,240	585,500	46,475	7,297	579
Lynnfield	12,009	197,700	5,947	16,463	495
Malden	55,814	434,100	27,983	7,778	501
Manchester	5,542	120,700	3,307	21,779	597
Mansfield	12,447	164,900	5,311	13,248	427
Marblehead	21,574	410,900	11,703	19,046	542
Marion	3,764	86,570	1,823	22,999	484
Marlborough	30,249	300,200	13,413	9,924	443
Marshfield	19,450	274,759	10,886	14,126	560
Mashpee	2,496	195,275	2,678	78,235	1,073
Mattapoissett	5,376	86,870	2,515	16,159	468
Maynard	9,901	109,100	4,203	11,019	425
Medfield	10,031	136,000	4,491	13,558	448
Medford	60,702	547,100	27,527	9,013	453
Medway	8,166	109,800	3,710	13,446	454
Melrose	32,213	320,300	14,860	9,943	461
Mendon	2,714	32,940	797	12,137	294
Merrimac	4,202	35,400	1,302	8,425	310
Methuen	35,516	341,471	13,141	9,615	370
Middleborough	14,146	143,700	5,876	10,158	415
Middlefield	307	8,346	103	27,186	336
Middleton	4,032	64,064	1,866	15,889	463
Milford	23,366	208,900	8,686	8,940	372
Millbury	12,121	88,810	4,074	7,327	336
Millis	6,534	82,500	2,987	12,626	457
Millville	1,744	11,580	508	6,640	291

TABLE II - CONTINUED

Municipality	Population	1976 Equalized Valuation (In Thousands)	1977 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Milton	27,214	\$ 356,000	\$ 13,374	\$ 13,082	491
Monroe	186	6,507	119	34,984	640
Monson	7,376	67,270	1,849	9,120	251
Montague	8,321	76,950	2,799	9,248	336
Monterey	758	22,990	230	30,330	303
Montgomery	600	9,168	202	15,280	337
Mount Washington	78	2,126	30	27,256	385
Nahant	4,229	62,600	1,930	14,803	456
Nantucket	5,559	256,400	3,900	46,123	702
Natick	31,102	438,600	16,802	14,102	540
Needham	29,936	546,600	16,701	18,259	558
New Ashford	160	6,167	27	38,544	169
New Bedford	100,345	715,300	39,925	7,128	398
New Braintree	700	6,865	173	9,807	247
New Marlborough	1,087	28,700	307	26,403	282
New Salem	643	9,993	171	15,541	266
Newbury	4,239	52,610	1,514	12,411	357
Newburyport	16,341	158,800	6,664	9,718	408
Newton	89,183	1,156,200	61,345	12,964	688
Norfolk	5,960	65,610	1,979	11,008	332
North Adams	18,424	111,300	6,506	6,041	353
North Andover	15,864	293,500	6,849	18,501	432
North Attleborough	19,120	215,600	6,058	11,276	317
North Brookfield	4,150	33,297	1,111	8,023	268
North Reading	12,125	147,200	5,256	12,140	433
Northampton	27,695	242,400	9,987	8,752	361
Northborough	10,563	140,000	4,363	13,254	413
Northbridge	12,165	86,179	2,886	7,084	237
Northfield	2,470	44,170	830	17,883	336
Norton	9,869	107,700	3,656	10,913	370
Norwell	8,999	132,200	5,552	14,691	617
Norwood	31,316	363,500	12,373	11,607	395
Oak Bluffs	1,724	75,100	1,558	43,561	904
Oakham	846	9,920	329	11,726	389
Orange	6,445	39,860	1,881	6,185	292
Orleans	4,369	221,400	2,812	50,675	644
Otis	898	27,500	350	30,624	390
Oxford	10,822	72,630	3,291	6,711	304
Palmer	11,755	119,500	3,234	10,166	275
Paxton	3,706	50,330	1,270	13,581	343
Peabody	45,503	552,500	20,786	12,142	457
Pelham	1,153	17,480	435	15,160	377
Pembroke	12,374	123,100	5,309	9,948	429
Pepperell	6,745	71,690	1,495	10,629	222
Peru	464	14,820	164	31,940	353
Petersham	1,099	19,530	396	17,771	360
Phillipston	962	8,870	262	9,220	272
Pittsfield	55,299	553,600	24,155	10,011	437

TABLE II - CONTINUED

Municipality	Popu- lation	1976 Equalized Valuation (In Thousands)	1977 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Plainfield	366	\$ 6,593	\$ 192	\$ 18,014	525
Plainville	5,463	77,360	1,754	14,161	321
Plymouth	26,907	487,800	18,038	18,129	670
Plympton	1,679	38,730	799	23,067	476
Princeton	2,072	25,700	714	12,403	345
Provincetown	3,947	108,500	2,632	27,489	667
Quincy	91,487	874,000	52,873	9,553	578
Randolph	29,206	285,500	13,246	9,775	454
Raynham	7,720	99,220	3,108	12,852	403
Reading	23,696	285,900	11,279	12,065	476
Rehoboth	7,009	93,050	2,619	13,276	374
Revere	41,292	390,800	23,189	9,464	562
Richmond	1,689	29,600	583	17,525	345
Rochester	2,284	32,050	921	14,032	403
Rockland	17,028	136,700	5,955	8,028	350
Rockport	6,284	145,700	3,316	23,186	528
Rowe	313	123,500	819	394,569	2,617
Rowley	3,455	51,370	1,471	14,868	426
Royalston	878	11,850	194	13,497	221
Russell	1,580	15,960	495	10,101	313
Rutland	3,692	33,710	1,106	9,131	300
Salem	38,545	467,000	26,178	12,116	679
Salisbury	4,967	74,910	2,968	15,082	598
Sandisfield	660	19,870	241	30,106	365
Sandwich	6,358	274,900	4,521	43,237	711
Saugus	24,716	341,448	12,681	13,815	513
Savoy	467	9,052	125	19,383	268
Scituate	17,829	258,441	9,992	14,496	560
Seekonk	11,351	176,500	4,739	15,549	418
Sharon	13,592	179,200	7,297	13,184	537
Sheffield	2,723	43,480	819	15,968	301
Shelburne	1,976	23,670	676	11,979	342
Sherborn	4,116	87,330	2,841	21,217	690
Shirley	4,740	29,260	1,129	6,173	238
Shrewsbury	21,965	257,054	7,742	11,703	352
Shutesbury	790	14,260	340	18,051	430
Somerset	19,205	489,100	10,753	25,467	560
Somerville	80,596	520,800	33,719	6,462	418
South Hadley	16,568	152,300	5,236	9,192	316
Southampton	3,770	42,400	1,126	11,247	299
Southborough	6,326	113,100	3,628	17,879	574
Southbridge	16,910	128,800	4,778	7,617	283
Southwick	7,028	72,390	2,492	10,300	355
Spencer	9,895	73,080	2,191	7,386	221
Springfield	168,785	998,000	57,697	5,913	342
Sterling	4,901	56,080	1,679	11,443	343
Stockbridge	2,228	48,240	1,050	21,652	471
Stoneham	21,564	262,200	10,144	12,159	470

TABLE II - CONTINUED

Municipality	Population	1976 Equalized Valuation (In Thousands)	1977 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Stoughton	25,717	\$ 293,000	\$ 10,648	\$ 11,393	\$ 414
Stow	4,688	80,230	2,529	17,114	539
Sturbridge	5,522	78,420	2,405	14,201	436
Sudbury	14,951	268,200	8,955	17,939	599
Sunderland	2,763	37,440	433	13,550	157
Sutton	4,969	59,380	1,545	11,950	311
Swampscott	14,329	210,200	9,268	14,670	647
Swansea	15,052	161,000	4,297	10,696	285
Taunton	42,148	344,400	13,251	8,171	314
Templeton	6,079	40,210	1,193	6,615	196
Tewksbury	24,049	287,700	9,178	11,963	382
Tisbury	2,754	93,490	1,935	33,947	703
Tolland	215	14,680	67	68,279	312
Topsfield	5,913	87,700	2,776	14,832	469
Townsend	5,125	47,630	1,107	9,294	216
Truro	1,260	88,300	1,104	70,079	876
Tyngsborough	4,870	52,820	1,747	10,846	359
Tyringham	328	10,710	103	32,652	314
Upton	3,777	37,973	1,017	10,054	269
Uxbridge	8,528	77,670	2,643	9,108	310
Wakefield	26,041	280,400	12,975	10,768	498
Wales	1,033	11,340	485	10,978	470
Walpole	18,504	258,100	9,969	13,948	539
Waltham	56,757	725,000	30,421	12,774	536
Ware	8,679	75,390	1,996	8,686	230
Wareham	15,078	223,600	7,095	14,830	471
Warren	3,456	30,050	1,050	8,695	304
Warwick	582	8,008	180	13,759	309
Washington	486	9,108	57	18,741	117
Watertown	36,075	375,531	20,102	10,410	557
Wayland	13,282	218,500	8,930	16,451	672
Webster	14,444	103,700	3,449	7,179	239
Wellesley	26,593	521,400	18,268	19,607	687
Wellfleet	1,973	117,400	1,436	59,503	728
Wendell	631	7,506	282	11,895	447
Wenham	3,359	60,280	1,732	17,946	516
West Boylston	6,284	77,120	2,587	12,272	412
West Bridgewater	6,429	85,290	3,064	13,266	477
West Brookfield	2,927	34,800	789	11,889	270
West Newbury	2,626	35,061	999	13,351	380
West Springfield	28,249	373,300	11,876	13,215	420
West Stockbridge	1,355	22,893	461	16,895	340
West Tisbury	685	21,420	444	31,270	648
Westborough	13,954	200,000	6,785	14,333	486
Westfield	32,863	368,200	13,312	11,204	405
Westford	12,951	146,800	5,048	11,335	390
Westhampton	946	17,130	357	18,108	377
Westminster	4,525	67,960	1,645	15,019	364

TABLE II - CONTINUED

Municipality	Popu- lation	1976 Equalized Valuation (In Thousands)	1977 Tax Levy (In Thousands)	Equalized Valuation Per Capita	Levy Per Capita
Weston	11,478	\$ 279,700	\$ 9,069	\$ 24,368	\$ 790
Westport	12,636	153,900	4,635	12,179	367
Westwood	14,019	261,613	9,447	18,661	674
Weymouth	56,854	577,147	26,395	10,151	464
Whately	1,171	19,760	370	16,874	316
Whitman	13,476	115,000	5,088	8,534	378
Wilbraham	13,139	161,700	5,225	12,307	398
Williamsburg	2,292	21,700	630	9,468	275
Williamstown	8,247	92,060	3,300	11,163	400
Wilmington	17,656	271,700	10,064	15,389	570
Winchendon	6,855	44,020	1,890	6,422	276
Winchester	22,672	334,200	14,867	14,741	656
Windsor	569	10,960	207	19,262	364
Winthrop	20,359	149,300	6,744	7,333	331
Woburn	35,329	421,800	22,200	11,939	628
Worcester	172,342	1,246,600	72,263	7,233	419
Worthington	810	18,200	307	22,469	379
Wrentham	7,342	72,610	2,426	9,890	330
Yarmouth	17,427	440,400	6,889	25,271	395

TABLE III

Total Assessed Real and Personal Property
(Valuations as of January 1, 1976)

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Abington	\$ 62,828,480	\$ 8,957,350	\$ 71,785,830
Acton	144,398,940	16,081,492	160,480,432
Acushnet	10,930,020	2,340,947	13,270,967
Adams	52,409,700	11,236,600	63,646,300
Agawam	184,551,575	4,446,995	188,998,570
Alford	7,408,850	263,000	7,671,850
Amesbury	78,757,787	21,734,693	100,492,480
Amherst	171,239,250	251,605,418	422,844,668
Andover	248,587,725	69,006,683	317,594,408
Arlington	359,102,500	53,948,683	413,051,183
Ashburnham	18,141,040	5,716,815	23,857,855
Ashby	10,374,500	1,238,282	11,612,782
Ashfield	20,712,915	1,003,510	21,716,425
Ashland	110,670,770	14,269,643	124,940,413
Athol	17,109,784	7,579,801	24,689,585
Attleboro	201,825,370	60,998,926	262,824,296
Auburn	156,789,500	15,789,590	172,579,090
Avon	47,507,358	4,181,805	51,689,163
Ayer	16,213,800	11,568,849	27,782,649
Barnstable	753,766,400	120,796,333	874,562,733
Barre	4,451,449	2,477,469	6,928,918
Becket	17,090,235	2,612,882	19,703,117
Bedford	87,501,250	47,601,425	135,102,675
Belchertown	63,414,860	9,788,908	73,203,768
Bellingham	90,517,990	10,253,780	100,771,770
Belmont	260,796,100	81,740,353	342,536,453
Berkley	11,095,247	1,306,747	12,401,994
Berlin	12,513,705	1,886,478	14,400,183
Bernardston	10,022,205	985,193	11,007,398
Beverly	238,000,000	59,213,432	297,213,432
Billerica	62,137,530	17,217,840	79,355,370
Blackstone	31,866,039	9,267,220	41,133,259
Blandford	1,911,775	429,299	2,341,074
Bolton	23,741,955	5,140,523	28,882,478
Boston	1,765,000,000	2,068,812,210	3,833,812,210
Bourne	130,347,238	110,465,520	240,812,758
Boxborough	27,112,608	2,050,530	29,163,138
Boxford	16,867,262	13,938,597	30,805,859
Boylston	26,098,197	7,375,943	33,474,140
Braintree	522,602,250	88,369,255	610,971,505
Brewster	127,373,762	15,239,245	142,613,007
Bridgewater	62,921,432	34,148,323	97,069,755
Brimfield	7,338,490	832,748	8,171,238
Brockton	749,407,487	257,314,494	1,006,721,981
Brookfield	11,579,015	1,058,425	12,637,440
Brookline	450,956,700	102,147,734	553,104,434

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Buckland	\$ 10,206,390	\$ 4,310,900	\$ 14,517,290
Burlington	252,257,670	57,052,144	309,309,814
Cambridge	336,881,100	296,772,016	633,653,116
Canton	184,058,740	82,591,900	266,650,640
Carlisle	7,534,725	1,139,479	8,674,204
Carver	10,037,180	3,860,463	13,897,643
Charlemont	16,651,498	843,450	17,494,948
Charlton	10,794,914	10,021,133	20,816,047
Chatham	261,140,835	15,801,598	276,942,433
Chelmsford	270,585,215	35,027,366	305,612,581
Chelsea	58,240,350	53,034,893	111,275,243
Cheshire	17,443,900	5,322,250	22,766,150
Chester	5,969,699	778,000	6,747,699
Chesterfield	6,454,533	544,221	6,998,754
Chicopee	106,004,810	81,427,760	187,432,570
Chilmark	18,174,700	276,100	18,450,800
Clarksburg	7,566,934	702,260	8,269,194
Clinton	17,384,000	16,844,146	34,228,146
Cohasset	97,473,890	3,398,531	100,872,421
Colrain	10,305,350	663,320	10,968,670
Concord	192,264,500	72,650,018	264,914,518
Conway	4,892,620	603,727	5,496,347
Cummington	4,063,477	720,916	4,784,393
Dalton	37,833,850	7,341,263	45,175,113
Danvers	194,355,750	63,336,253	257,692,003
Dartmouth	249,770,450	78,263,015	328,033,465
Dedham	260,418,300	14,821,414	275,239,714
Deerfield	13,628,865	28,751,795	42,380,660
Dennis	437,983,565	19,468,919	457,452,484
Dighton	13,781,160	9,581,150	23,362,310
Douglas	29,276,220	3,437,463	32,713,683
Dover	67,483,030	11,492,752	78,975,782
Dracut	31,205,100	14,275,250	45,480,350
Dudley	20,378,700	8,999,761	29,378,461
Dunstable	2,953,050	384,090	3,337,140
Duxbury	134,537,240	19,974,426	154,511,666
East Bridgewater	65,802,670	9,385,768	75,188,438
East Brookfield	9,678,069	809,826	10,487,895
East Longmeadow	105,523,100	17,023,653	122,546,753
Eastham	52,036,249	8,682,508	60,718,757
Easthampton	89,623,440	20,058,955	109,682,395
Easton	185,617,145	33,752,440	219,369,585
Edgartown	68,760,635	1,070,862	69,831,497
Egremont	15,554,290	302,150	15,856,440
Erving	37,084,616	2,865,250	39,949,866
Essex	27,505,221	2,702,350	30,207,571
Everett	208,902,725	31,457,458	240,360,183
Fairhaven	28,016,335	13,558,984	41,575,319
Fall River	192,226,200	73,707,340	265,933,540

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Falmouth	\$ 117,264,868	\$ 46,902,356	\$ 164,167,224
Fitchburg	252,661,150	122,399,206	375,060,356
Florida	4,824,755	590,555	5,415,310
Foxborough	92,860,455	40,926,178	133,786,633
Framingham	558,854,652	153,394,925	712,249,577
Franklin	96,194,545	34,941,461	131,136,006
Freetown	13,512,980	2,237,960	15,750,940
Gardner	108,418,645	53,149,586	161,568,231
Gay Head	1,846,100	288,700	2,134,800
Georgetown	31,307,530	9,756,322	41,063,852
Gill	8,807,050	11,772,025	20,579,075
Gloucester	183,102,820	43,407,476	226,510,296
Goshen	10,185,500	1,459,931	11,645,431
Gosnold	1,028,620	128,810	1,157,430
Grafton	81,507,125	21,525,700	103,032,825
Granby	16,370,115	6,242,763	22,612,878
Granville	3,651,631	379,910	4,031,541
Great Barrington	58,389,020	2,520,990	60,910,010
Greenfield	132,211,280	55,389,760	187,601,040
Groton	27,525,205	11,781,325	39,306,530
Groveland	25,120,787	3,175,708	28,296,495
Hadley	12,798,510	10,043,321	22,841,831
Halifax	50,681,329	15,528,706	66,210,035
Hamilton	54,302,655	18,192,986	72,495,641
Hampden	33,658,895	3,272,315	36,931,210
Hancock	3,750,468	1,471,359	5,221,827
Hanover	76,812,818	19,885,067	96,697,885
Hanson	52,325,675	16,604,735	68,930,410
Hardwick	13,238,460	5,563,297	18,801,757
Harvard	13,754,160	2,296,051	16,050,211
Harwich	120,216,840	13,660,587	133,877,427
Hatfield	22,108,510	3,455,600	25,564,110
Haverhill	103,881,050	71,724,544	175,605,594
Hawley	2,636,185	639,800	3,275,985
Heath	9,023,273	330,715	9,353,988
Hingham	153,023,974	44,354,857	197,378,831
Hinsdale	10,567,931	1,226,640	11,794,571
Holbrook	61,727,820	9,750,416	71,478,236
Holden	125,666,590	19,910,922	145,577,512
Holland	4,260,345	389,410	4,649,755
Holliston	87,712,426	13,798,480	101,510,906
Holyoke	109,122,860	115,669,047	224,791,907
Hopedale	24,427,210	5,621,325	30,048,535
Hopkinton	85,831,450	9,750,851	95,582,301
Hubbardston	10,902,000	1,405,673	12,307,673
Hudson	120,556,826	21,725,170	142,281,996
Hull	48,565,970	11,991,154	60,557,124
Huntington	14,110,475	13,705,650	27,816,125
Ipswich	74,010,195	37,305,472	111,315,667
Kingston	25,763,105	10,654,207	36,417,312

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Lakeville	\$ 38,739,398	\$ 12,532,705	\$ 51,272,103
Lancaster	32,073,835	10,850,901	42,924,736
Lanesborough	38,461,191	1,217,600	39,678,791
Lawrence	119,392,200	36,250,955	155,643,155
Lee	59,248,500	7,181,513	66,430,013
Leicester	58,240,889	14,297,107	72,537,996
Lenox	70,331,645	15,516,755	85,848,400
Leominster	209,251,520	36,546,758	245,798,278
Leverett	4,965,995	210,600	5,176,595
Lexington	254,053,000	85,450,542	339,503,542
Leyden	1,200,300	95,300	1,295,600
Lincoln	51,786,800	8,884,953	60,671,753
Littleton	49,921,090	9,463,580	59,384,670
Longmeadow	193,483,940	46,195,494	239,679,434
Lowell	169,501,600	176,588,187	346,089,787
Ludlow	93,428,405	19,001,758	112,430,163
Lunenburg	62,796,553	8,270,110	71,066,663
Lynn	276,637,906	96,179,816	372,817,722
Lynnfield	225,276,400	17,465,560	242,741,960
Malden	122,196,650	39,564,181	161,760,831
Manchester	59,581,249	13,880,099	73,461,348
Mansfield	63,221,875	11,310,694	74,532,569
Marblehead	208,985,839	26,342,755	235,328,594
Marion	37,974,180	11,652,339	49,626,519
Marlborough	69,496,950	34,730,905	104,227,855
Marshfield	126,575,736	20,744,935	147,320,671
Mashpee	187,293,020	10,758,930	198,051,950
Mattapoisett	39,921,450	7,093,480	47,014,930
Maynard	54,587,890	7,883,740	62,471,630
Medfield	72,780,545	23,260,340	96,040,885
Medford	134,277,400	122,409,938	256,687,338
Medway	59,363,467	7,327,509	66,690,976
Melrose	238,908,100	51,252,220	290,160,320
Mendon	16,951,855	1,816,030	18,767,885
Merrimac	16,124,470	3,313,611	19,438,081
Methuen	61,408,170	18,936,161	80,344,331
Middleborough	63,873,430	21,191,263	85,064,693
Middlefield	4,557,946	540,369	5,098,315
Middleton	25,285,330	5,227,691	30,513,021
Milford	37,437,650	11,168,664	48,606,314
Millbury	15,547,713	9,661,000	25,208,713
Millis	55,314,800	10,512,998	65,827,798
Millville	7,469,246	720,910	8,190,156
Milton	77,398,000	32,778,437	110,176,437
Monroe	1,156,441	1,570,420	2,726,861
Monson	35,279,347	11,900,322	47,179,669
Montague	42,087,147	21,611,305	63,698,452
Monterey	22,968,500	2,072,450	25,040,950
Montgomery	4,394,346	16,025	4,410,371

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Mount Washington	\$ 2,149,345	\$ 437,580	\$ 2,586,925
Nahant	17,390,400	8,458,962	25,849,362
Nantucket	33,910,847	10,024,434	43,935,281
Natick	195,367,370	50,579,770	245,947,140
Needham	324,929,950	47,912,817	372,842,767
New Ashford	4,521,215	261,960	4,783,175
New Bedford	231,581,200	96,537,172	328,118,372
New Braintree	3,395,260	3,763,569	7,158,829
New Marlborough	12,266,825	484,100	12,750,925
New Salem	1,104,840	639,013	1,743,853
Newbury	7,210,995	13,272,795	20,483,790
Newburyport	88,847,080	32,881,489	121,728,569
Newton	373,146,000	168,954,201	542,100,201
Norfolk	36,777,130	35,583,083	72,360,213
North Adams	81,318,885	67,802,156	149,121,041
North Andover	43,076,690	15,547,932	58,624,622
North Attleborough	191,714,150	28,215,990	219,930,140
North Brookfield	22,224,844	7,498,256	29,723,100
North Reading	68,701,230	6,464,860	75,166,090
Northampton	163,714,190	131,063,658	294,777,848
Northborough	68,167,705	11,803,668	79,971,373
Northbridge	67,916,017	17,554,467	85,470,484
Northfield	26,763,062	14,835,184	41,598,246
Norton	66,708,196	23,537,251	90,245,447
Norwell	104,762,428	13,961,591	118,724,019
Norwood	301,780,800	58,526,501	360,307,301
Oak Bluffs	84,194,475	11,023,401	95,217,876
Oakham	784,097	605,366	1,389,463
Orange	18,813,090	4,398,360	23,211,450
Orleans	144,969,240	14,071,441	159,040,681
Otis	10,942,450	1,340,195	12,282,645
Oxford	25,509,670	4,910,196	30,419,866
Palmer	117,600,236	18,535,004	136,135,240
Paxton	31,937,440	7,202,570	39,140,010
Peabody	332,577,115	157,600,395	490,177,510
Pelham	11,161,237	452,875	11,614,112
Pembroke	52,045,463	4,796,346	56,841,809
Pepperell	71,199,015	4,515,700	75,714,715
Peru	5,093,441	773,950	5,867,391
Petersham	6,821,403	3,520,760	10,342,163
Phillipston	1,699,994	159,598	1,859,592
Pittsfield	319,512,100	127,977,610	447,489,710
Plainfield	1,342,918	333,230	1,676,148
Plainville	10,081,220	1,650,873	11,732,093
Plymouth	174,107,450	46,933,120	221,040,570
Plympton	17,377,150	1,689,627	19,066,777
Princeton	16,238,613	2,081,135	18,319,748
Provincetown	61,938,170	7,466,260	69,404,430
Quincy	271,421,375	63,279,129	334,700,504
Randolph	149,669,440	20,420,410	170,089,850

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Raynham	\$ 70,625,829	\$ 4,408,298	\$ 75,034,127
Reading	279,193,380	50,284,320	329,477,700
Rehoboth	93,548,230	6,887,001	100,435,231
Revere	99,267,100	15,538,950	114,806,050
Richmond	24,903,785	544,500	25,448,285
Rochester	13,947,046	16,360,209	30,307,255
Rockland	74,809,200	24,711,435	99,520,635
Rockport	66,312,865	8,082,734	74,395,599
Rowe	124,083,873	1,274,050	125,357,923
Rowley	24,514,789	4,249,645	28,764,434
Royalston	1,865,680	756,606	2,622,286
Russell	3,637,850	3,078,583	6,716,433
Rutland	16,199,142	6,389,182	22,588,324
Salem	118,988,700	176,201,048	295,189,748
Salisbury	61,834,000	2,444,050	64,278,050
Sandisfield	8,315,349	1,745,550	10,060,899
Sandwich	196,565,800	25,668,564	222,234,364
Saugus	230,556,175	21,237,964	251,794,139
Savoy	2,975,530	157,190	3,132,720
Scituate	121,264,150	17,040,327	138,304,477
Seekonk	126,380,972	8,988,881	135,369,853
Sharon	140,323,230	18,532,998	158,856,228
Sheffield	22,132,666	6,427,185	28,559,851
Shelburne	9,133,763	902,588	10,036,351
Sherborn	91,042,599	6,104,850	97,147,449
Shirley	5,326,010	3,010,373	8,336,383
Shrewsbury	169,415,341	43,598,216	213,013,557
Shutesbury	8,730,680	506,486	9,237,166
Somerset	488,757,505	32,420,500	521,178,005
Somerville	141,915,200	250,018,664	391,933,864
South Hadley	141,518,280	51,242,459	192,760,739
Southampton	46,934,680	2,095,387	49,030,067
Southborough	62,545,250	13,696,300	76,241,550
Southbridge	120,046,800	28,152,080	148,198,880
Southwick	57,948,720	8,791,483	66,740,203
Spencer	47,640,610	2,708,606	50,349,216
Springfield	674,817,730	337,352,478	1,012,170,208
Sterling	39,035,531	5,193,732	44,229,263
Stockbridge	21,007,770	12,796,668	33,804,438
Stoneham	263,470,520	79,731,480	343,202,000
Stoughton	196,451,600	52,608,580	249,060,180
Stow	68,359,384	8,007,206	76,366,590
Sturbridge	52,279,345	21,441,219	73,720,564
Sudbury	172,215,200	18,792,459	191,007,659
Sunderland	15,190,300	1,822,460	17,012,760
Sutton	13,089,290	924,724	14,014,014
Swampscott	115,278,008	12,701,215	127,979,223
Swansea	103,530,355	15,267,907	118,798,262
Taunton	74,613,990	117,455,937	192,069,927

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Templeton	\$ 19,876,150	\$ 10,699,689	\$ 30,575,839
Tewksbury	223,860,140	57,565,556	281,425,696
Tisbury	65,801,770	5,574,619	71,376,389
Tolland	1,677,790	882,500	2,560,290
Topsfield	102,796,360	5,054,075	107,850,435
Townsend	36,903,310	7,688,583	44,591,893
Truro	82,985,304	12,785,660	95,770,964
Tyngsborough	37,973,200	23,114,770	61,087,970
Tyringham	7,098,100	399,330	7,497,430
Upton	16,948,575	5,686,237	22,634,812
Uxbridge	11,344,745	8,361,518	19,706,263
Wakefield	82,641,465	23,178,479	105,819,944
Wales	5,326,361	698,380	6,024,741
Walpole	141,599,307	36,640,127	178,239,434
Waltham	519,128,950	161,906,760	681,035,710
Ware	15,715,570	11,857,065	27,572,635
Wareham	159,804,750	19,223,883	179,028,633
Warren	18,107,665	3,741,770	21,849,435
Warwick	10,617,435	2,301,930	12,919,365
Washington	2,855,965	705,958	3,561,923
Watertown	98,540,795	30,942,389	129,483,184
Wayland	215,188,310	37,103,798	252,292,108
Webster	31,353,683	8,234,763	39,588,446
Wellesley	292,752,100	84,695,652	377,447,752
Wellfleet	45,596,670	5,951,171	51,547,841
Wendell	922,473	106,070	1,028,543
Wenham	37,655,634	12,999,106	50,654,740
West Boylston	38,906,080	15,642,690	54,548,770
West Bridgewater	69,637,996	13,793,285	83,431,281
West Brookfield	23,196,300	1,986,795	25,183,095
West Newbury	14,273,205	4,742,389	19,015,594
West Springfield	261,011,512	45,272,105	306,283,617
West Stockbridge	8,871,500	383,400	9,254,900
West Tisbury	7,661,286	543,893	8,205,179
Westborough	147,506,055	41,982,110	189,488,165
Westfield	179,888,490	61,150,936	241,039,426
Westford	77,066,998	10,419,971	87,486,969
Westhampton	6,163,480	4,511,185	10,674,665
Westminster	32,890,920	4,464,825	37,355,745
Weston	197,158,199	47,176,243	244,334,442
Westport	28,971,150	5,121,707	34,092,857
Westwood	151,157,640	18,843,335	170,000,975
Weymouth	409,856,850	75,562,574	485,419,424
Whately	2,605,335	233,170	2,838,505
Whitman	82,864,052	10,333,867	93,197,919
Wilbraham	102,445,455	26,620,424	129,065,879
Williamsburg	8,182,650	1,308,870	9,491,520
Williamstown	75,003,100	119,083,872	194,086,972
Wilmington	147,129,320	22,389,400	169,518,720
Winchendon	33,750,553	9,012,258	42,762,811

TABLE III - CONTINUED

Municipality	Taxable Valuation	Exempt Valuation	Total Valuation
Winchester	\$ 201,997,000	\$ 46,029,100	\$ 248,026,100
Windsor	5,168,230	677,310	5,845,540
Winthrop	87,356,400	26,834,823	114,191,223
Woburn	493,339,312	73,888,787	567,228,099
Worcester	457,363,150	337,931,650	795,294,800
Worthington	5,484,645	552,304	6,036,949
Wrentham	80,882,880	39,056,830	119,939,710
Yarmouth	447,305,278	33,613,023	480,918,301

TABLE IV - ESTIMATED STATE AID AND CHARGES,
INCLUDING COUNTY ASSESSMENTS USED
IN DETERMINATION OF LOCAL TAX RATES
(AMOUNT IN THOUSANDS)

Municipality	1977			1978		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Abington	\$ 2,187	\$ 254	\$ 1,933	\$ 2,056	\$ 269	\$ 1,787
Acton	2,045	451	1,594	1,398	682	716
Acushnet	1,016	184	832	1,118	143	975
Adams	1,094	173	921	772	225	547
Agawam	2,359	708	1,651	2,023	1,042	981
Alford	23	18	5	22	25	(3)
Amesbury	1,894	223	1,671	1,791	290	1,501
Amherst	1,879	505	1,374	1,864	703	1,161
Andover	3,167	704	2,463	2,497	1,080	1,417
Arlington	4,158	3,851	307	3,750	4,023	(273)
Ashburnham	598	103	495	531	98	433
Ashby	351	44	307	304	49	255
Ashfield	158	41	117	171	60	111
Ashland	993	438	555	1,487	445	1,042
Athol	1,415	175	1,240	1,402	197	1,205
Attleboro	5,525	717	4,808	5,355	730	4,625
Auburn	1,704	431	1,273	2,187	402	1,785
Avon	653	107	546	417	220	197
Ayer	1,521	125	1,396	1,291	145	1,146
Barnstable	2,990	1,186	1,804	3,070	1,172	1,898
Barre	658	67	591	662	81	581
Becket	120	81	39	108	60	48
Bedford	2,262	589	1,673	2,136	755	1,381
Belchertown	1,040	119	921	889	170	719
Bellingham	2,818	189	2,629	2,464	285	2,179
Belmont	2,015	2,333	(318)	2,471	2,494	(23)
Berkley	418	59	359	379	44	335
Berlin	415	57	358	247	73	174
Bernardston	257	41	216	156	46	110
Beverly	3,269	1,203	2,066	3,190	1,571	1,619
Billerica	7,190	657	6,533	6,558	929	5,629
Blackstone	1,012	113	899	1,039	127	912
Blandford	114	41	73	108	56	52
Bolton	276	78	198	227	116	111
Boston	117,653	54,738	62,915	139,494	56,382	83,112
Bourne	1,961	334	1,627	2,052	348	1,704
Boxborough	188	75	113	235	97	138
Boxford	665	157	508	568	221	347
Boylston	397	81	317	218	112	106
Braintree	3,848	2,077	1,771	3,761	2,352	1,409
Brewster	684	141	543	672	208	464
Bridgewater	2,148	223	1,925	1,751	340	1,411
Brimfield	407	52	355	341	91	250
Brockton	14,115	1,787	12,328	14,517	2,079	12,438
Brookfield	366	44	322	385	56	329
Brookline	3,740	4,901	(1,161)	5,112	5,452	(340)

TABLE IV - CONTINUED

Municipality	1977			1978		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Buckland	\$ 199	\$ 40	\$ 159	\$ 191	\$ 39	\$ 152
Burlington	3,446	1,170	2,276	2,926	1,340	1,586
Cambridge	6,535	7,729	(1,194)	8,412	7,934	478
Canton	1,920	993	927	2,062	1,290	772
Carlisle	149	116	333	452	143	309
Carver	699	93	606	641	144	497
Charlemont	105	21	84	74	40	34
Charlton	689	134	555	605	157	448
Chatham	400	315	85	409	386	23
Chelmsford	6,368	652	5,716	4,793	830	3,963
Chelsea	3,610	1,628	1,982	3,703	1,529	2,174
Cheshire	418	63	355	299	70	229
Chester	139	38	101	168	45	123
Chesterfield	123	36	87	109	37	72
Chicopee	6,783	1,345	5,438	7,839	1,566	6,273
Chilmark	37	39	(2)	33	70	(37)
Clarksburg	329	38	291	357	35	322
Clinton	1,444	260	1,184	1,717	236	1,481
Cohasset	916	267	649	1,135	373	762
Colrain	135	46	89	126	55	71
Concord	1,818	687	1,131	1,820	901	919
Conway	137	38	99	142	30	112
Cummingtown	72	24	48	73	25	48
Dalton	996	138	858	656	236	420
Danvers	2,715	1,009	1,706	3,030	1,307	1,723
Dartmouth	1,784	584	1,200	1,864	456	1,408
Dedham	1,894	1,423	471	3,045	1,675	1,370
Deerfield	385	97	288	284	153	131
Dennis	535	495	40	464	567	(103)
Dighton	664	105	559	509	112	397
Douglas	465	90	375	536	80	456
Dover	501	279	222	531	425	106
Dracut	3,423	243	3,180	3,034	366	2,668
Dudley	771	176	595	762	155	607
Dunstable	98	63	35	169	50	119
Duxbury	1,929	314	1,615	1,923	454	1,469
East Bridgewater	1,910	196	1,714	1,532	234	1,298
East Brookfield	275	52	223	239	48	191
East Longmeadow	1,558	537	1,021	1,653	661	992
Eastham	207	157	50	208	217	(9)
Easthampton	1,709	298	1,411	1,947	409	1,538
Easton	2,365	290	2,075	1,975	285	1,690
Edgartown	434	213	221	410	309	101
Egremont	76	56	20	68	71	(3)
Erving	237	115	122	258	147	111
Essex	282	102	180	320	126	194

TABLE IV - CONTINUED

Municipality	1977			1978		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Everett	\$ 3,873	\$ 3,791	\$ 82	\$ 2,618	\$ 4,029	\$(1,411)
Fairhaven	2,078	318	1,760	1,800	247	1,553
Fall River	12,149	1,659	10,490	15,378	1,293	14,085
Falmouth	2,480	638	1,842	2,446	788	1,658
Fitchburg	4,725	845	3,880	5,326	735	4,591
Florida	140	52	88	157	58	99
Foxborough	2,361	268	2,093	2,337	432	1,905
Framingham	7,268	2,662	4,606	9,350	3,270	6,080
Franklin	3,595	290	3,305	2,684	443	2,241
Freetown	765	151	614	505	170	335
Gardner	2,148	328	1,820	2,484	313	2,171
Gay Head	17	14	3	15	21	(6)
Georgetown	1,163	136	1,027	1,162	180	982
Gill	112	45	67	104	41	63
Gloucester	3,488	672	2,816	4,990	900	4,090
Goshen	90	29	61	92	38	54
Gosnold	14	1	13	9	8	1
Grafton	1,868	240	1,628	2,094	276	1,818
Granby	997	133	864	1,029	149	880
Granville	153	56	97	170	80	90
Great Barrington	494	180	314	416	228	188
Greenfield	1,531	410	1,121	1,899	431	1,468
Groton	597	131	466	475	179	296
Groveland	911	91	820	773	148	625
Hadley	690	98	592	775	189	586
Halifax	604	95	509	549	136	413
Hamilton	542	274	268	437	340	97
Hampden	763	130	633	753	192	561
Hancock	172	28	144	151	32	119
Hanover	1,961	411	1,550	1,602	434	1,168
Hanson	1,215	179	1,036	1,361	198	1,163
Hardwick	410	38	372	399	57	342
Harvard	437	156	281	292	177	115
Harwich	774	346	428	944	422	522
Hatfield	256	89	167	289	105	184
Haverhill	6,712	770	5,942	5,627	1,063	4,564
Hawley	83	9	74	81	11	70
Heath	81	18	63	77	31	46
Hingham	2,811	943	1,868	2,515	1,059	1,456
Hinsdale	125	50	75	133	54	79
Holbrook	1,839	339	1,500	1,578	450	1,128
Holden	1,400	337	1,063	1,327	395	932
Holland	171	68	103	193	90	103
Holliston	2,040	281	1,759	2,021	372	1,649
Holyoke	5,971	1,084	4,887	8,053	986	7,067
Hopedale	648	84	564	434	106	328

TABLE IV - CONTINUED

Municipality	1977			1978		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Hopkinton	\$ 908	\$ 144	\$ 764	\$ 846	\$ 234	\$ 612
Hubbardston	336	41	295	319	49	270
Hudson	2,667	320	2,347	2,623	377	2,246
Hull	2,000	348	1,652	2,149	384	1,765
Huntington	213	47	166	224	41	183
Ipswich	1,515	295	1,220	1,734	346	1,388
Kingston	754	171	583	611	197	414
Lakeville	683	119	564	416	161	255
Lancaster	742	128	614	828	139	689
Lanesborough	501	60	441	506	104	402
Lawrence	6,768	970	5,798	8,547	1,168	7,379
Lee	739	137	602	731	197	534
Leicester	1,624	157	1,467	1,576	186	1,390
Lenox	501	159	342	628	223	405
Leominster	4,046	753	3,293	4,049	774	3,275
Leverett	151	28	123	184	34	150
Lexington	3,427	2,098	1,329	4,013	2,454	1,559
Leyden	81	11	70	51	15	36
Lincoln	833	288	545	752	394	358
Littleton	985	151	834	636	236	400
Longmeadow	1,915	790	1,125	2,446	926	1,520
Lowell	11,317	1,851	9,466	12,873	1,704	11,169
Ludlow	2,469	462	2,007	2,577	648	1,929
Lunenburg	1,333	171	1,162	1,271	188	1,083
Lynn	9,901	2,829	7,072	11,472	3,153	8,319
Lynnfield	1,492	464	1,028	1,085	602	483
Malden	6,024	4,116	1,908	6,237	4,031	2,206
Manchester	478	268	210	620	348	272
Mansfield	1,972	234	1,738	1,465	281	1,184
Marblehead	1,266	1,237	29	1,700	1,505	195
Marion	318	131	187	295	179	116
Marlborough	4,315	567	3,748	4,534	708	3,826
Marshfield	3,515	478	3,037	2,483	752	1,731
Mashpee	176	154	22	452	257	195
Mattapoisett	355	149	206	319	185	134
Maynard	1,200	302	898	1,093	366	727
Medfield	1,822	253	1,569	1,596	455	1,141
Medford	5,811	4,859	952	6,119	4,967	1,152
Medway	1,764	139	1,625	1,591	249	1,342
Melrose	3,413	1,890	1,523	4,391	2,021	2,370
Mendon	225	75	150	217	80	137
Merrimac	665	64	601	625	93	532
Methuen	4,083	723	3,360	5,080	825	4,255
Middleborough	2,285	238	2,047	2,291	340	1,951
Middlefield	54	18	36	51	21	30
Middleton	617	159	458	192	222	(30)

TABLE IV - CONTINUED

Municipality	1977			1978		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Milford	\$ 3,796	\$ 435	\$ 3,361	\$ 3,394	\$ 515	\$ 2,879
Millbury	1,743	254	1,489	1,840	260	1,580
Millis	1,160	188	972	1,006	285	721
Millville	311	30	281	289	28	261
Milton	1,773	2,101	(328)	1,314	2,272	(958)
Monroe	61	9	52	62	12	50
Monson	1,136	168	968	1,016	257	759
Montague	933	207	726	809	181	628
Monterey	107	43	64	101	53	48
Montgomery	53	21	32	44	31	13
Mount Washington	43	7	36	40	5	35
Nahant	271	213	58	216	303	(87)
Nantucket	440	52	388	676	61	615
Natick	3,398	1,533	1,865	3,563	1,548	2,015
Needham	2,594	1,773	821	2,422	2,219	203
New Ashford	53	10	43	37	14	23
New Bedford	14,911	2,077	12,834	14,718	1,451	13,267
New Braintree	150	21	129	130	16	114
New Marlborough	137	54	83	127	68	59
New Salem	89	13	76	72	26	46
Newbury	643	102	541	501	145	356
Newburyport	2,094	284	1,810	1,873	396	1,477
Newton	7,164	7,898	(734)	7,969	7,534	435
Norfolk	868	131	737	732	205	527
North Adams	2,760	266	2,494	2,984	313	2,671
North Andover	1,846	396	1,450	1,838	672	1,166
North Attleborough	2,595	422	2,173	2,699	456	2,243
North Brookfield	889	73	816	759	94	665
North Reading	1,894	395	1,499	1,574	497	1,077
Northampton	3,922	561	3,361	4,239	689	3,550
Northborough	1,706	277	1,429	1,182	342	840
Northbridge	1,622	180	1,442	1,764	249	1,515
Northfield	227	74	153	194	89	105
Norton	2,062	247	1,815	1,877	171	1,706
Norwell	1,900	343	1,557	1,773	402	1,371
Norwood	3,987	1,579	2,408	3,077	1,892	1,185
Oak Bluffs	137	104	33	161	155	6
Oakham	165	25	140	169	25	144
Orange	1,091	77	1,014	885	130	755
Orleans	240	260	(20)	244	287	(43)
Otis	184	56	128	183	61	122
Oxford	1,894	204	1,690	2,098	181	1,917
Palmer	1,466	300	1,166	1,235	437	798
Paxton	426	115	311	338	121	217
Peabody	7,407	1,729	5,678	5,404	2,166	3,238
Pelham	138	35	103	125	48	77

TABLE IV - CONTINUED

1978

Municipality	1977			1978		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Pembroke	\$ 2,096	\$ 368	\$ 1,728	\$ 2,064	\$ 433	\$ 1,631
Pepperell	908	118	790	665	163	502
Peru	93	23	70	92	32	60
Petersham	183	32	151	143	46	97
Phillipston	168	23	145	191	21	170
Pittsfield	7,815	1,126	6,689	7,913	1,480	6,433
Plainfield	89	17	72	83	25	58
Plainville	613	87	526	423	174	249
Plymouth	3,007	1,007	2,000	3,343	1,088	2,255
Plympton	204	49	155	141	84	57
Princeton	395	52	343	307	67	240
Provincetown	230	124	106	367	142	225
Quincy	8,312	5,743	2,569	9,119	6,085	3,034
Randolph	4,188	1,060	3,128	4,422	1,264	3,158
Raynham	1,392	181	1,211	1,107	161	946
Reading	2,592	1,028	1,564	2,773	1,152	1,621
Rehoboth	991	189	802	976	157	819
Revere	5,562	2,629	2,933	6,200	2,868	3,332
Richmond	182	50	132	195	65	130
Rochester	257	66	191	235	77	158
Rockland	3,110	489	2,621	2,779	556	2,223
Rockport	366	234	132	452	335	117
Rowe	80	221	(141)	58	235	(177)
Rowley	451	89	362	359	129	230
Royalston	199	24	175	152	27	125
Russell	128	60	68	166	60	106
Rutland	526	78	448	550	85	465
Salem	3,737	1,522	2,215	5,261	1,777	3,484
Salisbury	552	160	392	702	201	501
Sandisfield	151	31	120	136	44	92
Sandwich	2,003	296	1,707	2,084	364	1,720
Saugus	2,536	1,506	1,030	2,920	1,916	1,004
Savoy	163	14	149	164	19	145
Scituate	2,755	518	2,237	3,105	754	2,351
Seekonk	1,230	328	902	1,262	273	989
Sharon	1,753	428	1,325	1,975	582	1,393
Sheffield	164	107	57	152	102	50
Shelburne	172	58	114	147	52	95
Sherborn	451	190	261	553	257	296
Shirley	619	61	558	715	79	636
Shrewsbury	2,416	521	1,895	2,260	698	1,562
Shutesbury	121	33	88	132	28	104
Somerset	1,388	954	454	1,480	665	815
Somerville	9,309	5,507	3,802	10,001	5,652	4,349
South Hadley	1,809	343	1,466	1,860	440	1,420
Southampton	428	91	337	445	113	332
Southborough	726	233	493	612	265	347

TABLE IV - CONTINUED

Municipality	1977			1978		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Southbridge	\$ 1,987	\$ 308	\$ 1,679	\$ 2,328	\$ 320	\$2,008
Southwick	1,008	219	789	1,167	270	897
Spencer	1,396	170	1,226	1,397	189	1,208
Springfield	25,265	3,552	21,713	31,030	4,439	26,591
Sterling	642	125	517	642	138	504
Stockbridge	119	97	22	98	110	(12)
Stoneham	2,067	1,370	673	2,006	1,463	543
Stoughton	3,192	629	2,563	3,858	806	3,052
Stow	742	119	623	432	183	249
Sturbridge	721	204	517	942	190	752
Sudbury	2,302	544	1,758	1,875	760	1,115
Sunderland	162	48	114	173	74	99
Sutton	911	133	778	748	145	603
Swampscott	1,511	846	665	970	971	(1)
Swansea	1,653	301	1,352	1,860	265	1,595
Taunton	6,389	869	5,520	5,936	772	5,164
Templeton	991	89	902	916	106	810
Tewksbury	4,190	478	3,712	3,966	656	3,310
Tisbury	175	166	9	149	246	(97)
Tolland	133	26	107	129	53	76
Topsfield	790	230	560	785	296	489
Townsend	791	81	710	676	119	557
Truro	111	112	(1)	151	119	32
Tyngsborough	803	100	703	758	118	640
Tyringham	42	20	22	43	31	12
Upton	454	84	370	307	94	213
Uxbridge	1,009	173	836	967	185	782
Wakefield	3,070	1,580	1,490	3,592	1,546	2,046
Wales	218	35	183	222	42	180
Walpole	2,742	834	1,908	2,517	1,052	1,465
Waltham	4,846	4,339	507	5,700	4,188	1,512
Ware	1,239	134	1,105	1,221	216	1,005
Wareham	1,576	435	1,141	1,866	501	1,365
Warren	567	75	492	623	74	549
Warwick	197	20	177	177	16	161
Washington	170	14	156	164	26	138
Watertown	2,645	2,864	(219)	2,509	2,939	(430)
Wayland	2,103	623	1,480	1,834	677	1,157
Webster	1,536	257	1,279	1,972	255	1,717
Wellesley	2,275	1,552	723	2,222	1,944	278
Wellfleet	166	132	34	139	149	(10)
Wendell	217	12	205	187	20	167
Wenham	154	152	2	143	188	(45)
West Boylston	607	204	403	642	186	456
West Bridgewater	1,003	137	866	809	196	613
West Brookfield	344	74	270	344	93	251
West Newbury	505	53	452	499	81	418

TABLE IV - CONTINUED

Municipality	1977			1978		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
West Springfield	\$ 1,763	\$ 1,077	\$ 686	\$ 2,107	\$ 1,456	\$ 651
West Stockbridge	95	37	58	71	54	17
West Tisbury	406	45	361	392	73	319
Westborough	1,731	461	1,270	1,129	482	647
Westfield	4,488	993	3,495	4,204	1,426	2,778
Westford	2,393	238	2,155	1,756	351	1,405
Westhampton	96	27	69	90	48	42
Westminster	535	140	395	501	158	343
Weston	1,517	878	639	1,772	990	782
Westport	1,890	341	1,549	1,882	242	1,640
Westwood	1,651	789	862	2,072	980	1,092
Weymouth	7,771	2,529	5,242	8,638	2,879	5,759
Whately	96	37	59	91	46	45
Whitman	2,224	247	1,977	2,134	254	1,880
Wilbraham	2,103	476	1,627	1,590	609	981
Williamsburg	325	52	273	296	64	232
Williamstown	542	172	370	638	221	417
Wilmington	2,772	836	1,936	2,158	899	1,259
Winchendon	1,549	99	1,450	1,435	118	1,317
Winchester	2,120	1,524	596	2,668	1,515	1,153
Windsor	129	16	113	99	26	73
Winthrop	2,274	913	1,361	2,018	944	1,074
Woburn	4,266	1,808	2,458	4,283	1,784	2,499
Worcester	23,707	3,288	20,419	23,408	3,542	19,866
Worthington	82	37	45	78	47	31
Wrentham	876	129	747	844	171	673
Yarmouth	895	615	280	746	569	177

TABLE V
1976 EQUALIZED VALUATIONS, ASSESSED VALUATIONS
AND RATIOS, EACH CITY AND TOWN
(000'S OMITTED)

<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
ABINGTON	\$ 123,100	\$ 63,445	52	BILLERICA	\$ 404,200	\$ 62,334	15
ACTON	306,900	335,873	100	BLACKSTONE	50,040	33,018	66
ACUSHNET	84,240	11,083	13	BLANDFORD	15,190	16,690	100
ADAMS	86,980	53,213	61	BOLTON	43,485	24,310	56
AGAWAM	287,500	189,568	66	BOSTON	3,600,000	1,745,000	48
ALFORD	11,467	8,021	70	BOURNE	246,600	135,116	55
AMESBURY	104,428	79,096	76	BOXBOROUGH	43,640	28,341	65
AMHERST	218,500	172,617	79	BOXFORD	86,180	17,880	21
ANDOVER	454,200	258,215	57	BOYLSTON	43,440	28,844	66
ARLINGTON	554,452	360,649	65	BRAINTREE	544,000	536,062	99
ASHBURNHAM	41,850	44,560	100	BREWSTER	160,000	166,483	100
ASHBY	20,140	10,920	54	BRIDGEWATER	139,551	140,157	100
ASHFIELD	22,410	23,397	100	BRIMFIELD	25,020	7,511	30
ASHLAND	116,598	113,148	97	BROCKTON	773,396	749,930	97
ATHOL	77,720	17,376	22	BROOKFIELD	18,280	23,268	100
ATTLEBORO	343,500	208,624	61	BROOKLINE	715,000	451,319	63
AUBURN	150,300	159,369	100	BUCKLAND	18,630	10,275	55
AVON	95,890	48,894	51	BURLINGTON	399,400	255,633	64
AYER	57,420	16,317	28	CAMBRIDGE	875,000	339,400	39
BARNSTABLE	849,600	778,151	92	CANTON	276,338	186,341	67
BARRE	27,640	47,622	100	CARLISLE	67,076	72,841	100
BECKET	25,160	39,433	100	CARVER	60,820	10,475	17
BEDFORD	224,400	89,134	40	CHARLEMONT	15,390	17,454	100
BELCHERTOWN	62,070	67,713	100	CHARLTON	54,400	11,152	21
BELLINGHAM	120,600	92,548	77	CHATHAM	298,900	268,080	90
BELMONT	428,500	261,222	61	CHELMSFORD	376,700	275,324	73
BERKLEY	23,900	11,807	49	CHELSEA	162,100	57,677	36
BERLIN	29,260	12,540	43	CHESHIRE	28,490	18,297	64
BERNARDSTON	20,799	22,154	100	CHESTER	12,470	12,314	99
BEVERLY	423,500	239,400	57	CHESTERFIELD	13,827	6,509	47

TABLE V - CONTINUED

<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
CHICOPEE	\$ 392,973	\$ 107,508	27	FLORIDA	\$ 23,120	\$ 29,875	100
CHILMARK	107,500	23,809	22	FOXBOROUGH	188,300	94,236	50
CLARKSBURG	13,310	16,752	100	FRAMINGHAM	899,700	564,970	63
CLINTON	89,560	17,267	19	FRANKLIN	181,700	97,891	54
COHASSET	129,235	98,689	76	FREETOWN	90,970	13,894	15
COLRAIN	27,410	14,110	51	GARDNER	120,800	108,901	90
CONCORD	317,400	358,844	100	GAY HEAD	10,800	1,896	18
CONWAY	16,710	5,000	30	GEORGETOWN	64,390	31,795	49
CUMMINGTON	9,632	4,442	46	GILL	20,190	16,147	80
DALTON	81,540	95,394	100	GLOUCESTER	314,800	185,263	59
DANVERS	394,300	200,834	51	GOSHEN	12,690	10,226	81
DARTMOUTH	301,900	259,144	86	GOSNOLD	4,033		
DEDHAM	371,600	260,648	70	GRAFTON	102,531	84,565	82
DEERFIELD	78,090	13,697	18	GRANBY	51,640	16,601	32
DENNIS	433,100	448,307	100	GRANVILLE	21,350	3,737	18
DIGHTON	67,230	14,422	21	GREAT BARRINGTON	94,560	59,831	63
DOUGLAS	32,910	30,182	92	GREENFIELD	178,800	132,643	74
DOVER	137,200	142,468	100	GROTON	68,810	27,988	41
DRACUT	161,795	31,965	20	GROVELAND	53,770	25,835	48
DUDLEY	59,390	20,673	35	HADLEY	68,612	13,084	19
DUNSTABLE	22,430	3,002	13	HALIFAX	48,280	52,130	100
DUXBURY	182,300	219,343	100	HAMILTON	99,110	108,183	100
EAST BRIDGEWATER	102,900	66,920	65	HAMPDEN	53,193	54,410	100
EAST BROOKFIELD	18,350	10,864	59	HANCOCK	14,620	3,807	26
EAST LONGMEADOW	179,000	167,983	94	HANOVER	140,400	80,957	58
EASTHAM	158,000	163,331	100	HANSON	87,190	53,665	62
EASTHAMPTON	138,600	91,245	66	HARDWICK	19,780	12,857	65
EASTON	162,228	186,036	100	HARVARD	66,330	14,331	22
EDGARTOWN	161,300	68,014	42	HARWICH	318,500	122,950	39
EGREMONT	28,470	16,032	56	HATFIELD	38,710	22,233	57
ERVING	79,700	37,125	47	HAVERHILL	411,100	104,097	25
ESSEX	45,170	28,499	63	HAWLEY	5,783	2,926	51
EVERETT	590,100	209,200	35	HEATH	12,300	9,505	77
FAIRHAVEN	140,800	28,193	20	HINGHAM	286,100	158,209	55
FALL RIVER	458,200	188,577	41	HINSDALE	22,920	10,661	47
FALMOUTH	560,200	120,402	21	HOLBROOK	113,100	62,040	55
FITCHBURG	286,300	252,539	88	HOLDEN	165,866	128,269	77

TABLE V - CONTINUED

<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
HOLLAND	\$ 24,950	\$ 4,307	17	MASHPÉE	\$ 195,275	\$ 151,891	78
HOLLISTON	153,200	181,861	100	MATTAPOISETT	86,870	41,127	47
HOLYOKE	224,300	108,121	48	MAYNARD	109,100	58,245	53
HOPEDALE	44,303	36,532	82	MEDFIELD	136,000	75,008	55
HOPKINTON	89,210	89,892	100	MEDFORD	547,100	133,027	24
HUBBARDSTON	19,190	11,426	60	MEDWAY	109,800	60,523	55
HUDSON	145,700	121,220	83	MELROSE	320,300	239,734	75
HULL	97,370	106,988	100	MENDON	32,940	17,667	54
HUNTINGTON	14,440	14,165	98	MERRIMAC	35,400	16,322	46
IPSWICH	131,400	74,728	57	METHUEN	341,471	62,146	18
KINGSTON	89,060	26,925	30	MIDDLEBOROUGH	143,700	65,243	45
LAKEVILLE	68,080	40,201	59	MIDDLEFIELD	8,346		
LANCASTER	54,680	32,082	59	MIDDLETON	64,064	66,937	100
LANESBOROUGH	33,720	38,704	100	MILFORD	208,900	38,668	19
LAWRENCE	400,000	118,479	30	MILLBURY	88,810	15,772	18
LEE	75,000	60,880	81	MILLIS	82,500	56,605	69
LEICESTER	66,920	59,470	89	MILLVILLE	11,580	7,700	66
LENOX	83,290	71,125	85	MILTON	356,000	78,403	22
LEOMINSTER	321,800	210,950	66	MONROE	6,507	1,255	19
LEVERETT	17,740	5,105	29	MONSON	67,270	36,188	54
LEXINGTON	574,300	258,016	45	MONTAGUE	76,950	42,453	55
LEYDEN	7,812	6,810	87	MONTEREY	22,990	23,251	100
LINCOLN	125,800	54,300	43	MONTGOMERY	9,168	4,391	48
LITTLETON	103,300	51,733	50	MOUNT WASHINGTON	2,126	2,229	100
LONGMEADOW	249,300	196,611	79	NAHANT	62,600	17,435	28
LOWELL	519,000	170,257	33	NANTUCKET	256,400	35,404	14
LUDLOW	175,300	94,178	54	NATICK	438,600	195,484	45
LUNENBURG	79,380	70,094	88	NEEDHAM	546,600	327,298	60
LYNN	585,500	275,824	47	NEW ASHFORD	6,167	5,087	82
LYNNFIELD	197,700	228,106	100	NEW BEDFORD	715,300	227,912	32
MALDEN	434,100	120,147	28	NEW BRAINTREE	6,865	3,429	50
MANCHESTER	120,700	132,125	100	NEW MARLBOROUGH	28,700	28,621	100
MANSFIELD	164,900	65,385	40	NEW SALEM	9,993	1,147	11
MARBLEHEAD	410,900	210,798	51	NEWBURY	52,610	7,393	14
MARION	86,570	38,786	45	NEWBURYPORT	158,800	90,747	57
MARLBOROUGH	300,200	70,397	23	NEWTON	1,156,200	391,179	34
MARSHFIELD	274,759	128,384	47	NORFOLK	65,610	38,897	59

TABLE V - CONTINUED

<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
NORTH ADAMS	\$ 111,300	\$ 81,749	73	RAYNHAM	\$ 99,220	\$ 74,045	75
NORTH ANDOVER	293,500	43,823	15	READING	285,900	283,312	99
NORTHATTLEBOROUGH	215,600	197,483	92	REHOBOTH	93,050	96,196	100
NORTH BROOKFIELD	33,297	25,921	78	REVERE	390,800	100,245	26
NORTH READING	147,200	71,479	49	RICHMOND	29,600	25,375	86
NORTHAMPTON	242,400	165,542	68	ROCHESTER	32,050	15,028	47
NORTHBOROUGH	140,000	70,611	50	ROCKLAND	136,700	75,300	55
NORTHBRIDGE	86,179	69,919	81	ROCKPORT	145,700	67,620	46
NORTHFIELD	44,170	29,254	66	ROWE	123,500	125,157	100
NORTON	107,700	70,000	65	ROWLEY	51,370	24,921	49
NORWELL	132,200	107,332	81	ROYALSTON	11,850	2,519	21
NORWOOD	363,500	308,704	85	RUSSELL	15,960	3,644	23
OAK BLUFFS	75,100	84,349	100	RUTLAND	33,710	16,836	50
OAKHAM	9,920	12,019	100	SALEM	467,000	119,601	26
ORANGE	39,860	21,880	55	SALISBURY	74,910	62,978	84
ORLEANS	221,400	261,099	100	SANDISFIELD	19,870	8,505	43
OTIS	27,500	12,031	44	SANDWICH	274,900	344,557	100
OXFORD	72,630	110,000	100	SAUGUS	341,448	234,213	69
PALMER	119,500	118,163	99	SAVOY	9,052	3,077	34
PAXTON	50,330	32,684	65	SCITUATE	258,441	124,068	48
PEABODY	552,500	338,259	61	SEEKONK	176,500	131,417	74
PELHAM	17,480	11,431	65	SHARON	179,200	145,893	81
PEMBROKE	123,100	58,601	48	SHEFFIELD	43,480	22,671	52
PEPPERELL	71,690	74,156	100	SHELBURNE	23,670	9,203	39
PERU	14,820	5,386	36	SHERBORN	87,330	90,789	100
PETERSHAM	19,530	6,901	35	SHIRLEY	29,260	5,327	18
PHILLIPSTON	8,870	15,878	100	SHREWSBURY	257,054	174,400	68
PITTSFIELD	553,600	321,257	58	SHUTESBURY	14,260	9,198	65
PLAINFIELD	6,593	1,360	21	SOMERSET	489,100	491,435	100
PLAINVILLE	77,360	78,128	100	SOMERVILLE	520,800	141,544	27
PLYMOUTH	487,800	179,314	37	SOUTH HADLEY	152,300	143,050	94
PLYMPTON	38,730	17,894	46	SOUTHAMPTON	42,400	47,879	100
PRINCETON	25,700	17,102	67	SOUTHBOROUGH	113,100	64,299	57
PROVINCETOWN	108,500	62,276	57	SOUTHBRIDGE	128,800	121,607	94
QUINCY	874,000	277,680	32	SOUTHWICK	72,390	58,878	81
RANDOLPH	285,500	152,495	53	SPENCER	73,080	49,181	67

TABLE V - CONTINUED

<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1976 EQUALIZED VALUATION</u>	<u>1/1 1977 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
SPRINGFIELD	\$ 998,000	\$ 680,853	68	WELLESLEY	\$ 521,400	\$ 296,778	57
STERLING	56,080	57,428	100	WELLFLEET	117,400	162,295	100
STOCKBRIDGE	43,240	21,539	45	WENDELL	7,506		
STONEHAM	262,200	265,068	100	WENHAM	60,280	38,053	63
STOUGHTON	293,000	201,346	69	WEST BOYLSTON	77,120	39,255	51
STOW	80,230	72,379	90	WEST BRIDGEWATER	85,290	70,341	82
STURBRIDGE	78,420	53,595	68	WEST BROOKFIELD	34,800	24,950	72
SUDBURY	268,200	175,771	66	WEST NEWBURY	35,061	14,568	42
SUNDERLAND	37,440	34,892	93	WEST SPRINGFIELD	373,300	264,451	71
SUTTON	59,380	13,481	23	WEST STOCKBRIDGE	22,893	9,210	40
SWAMPSCOTT	210,200	116,605	55	WEST TISBURY	21,420	7,810	36
SWANSEA	161,000	105,105	65	WESTBOROUGH	200,000	160,169	80
TAUNTON	344,400	75,188	22	WESTFIELD	368,200	182,250	50
TEMPLETON	40,210	44,207	100	WESTFORD	146,800	80,378	55
TEWKSBURY	287,700	228,162	79	WESTHAMPTON	17,130	16,315	95
TISBURY	93,490	67,156	72	WESTMINSTER	67,960	87,361	100
TOLLAND	14,680	1,772	12	WESTON	279,700	200,025	72
TOPSFIELD	87,700	100,945	100	WESTPORT	153,900	29,793	19
TOWNSEND	47,630	44,466	93	WESTWOOD	261,613	152,422	58
TRURO	88,300	83,775	95	WEYMOUTH	577,147	414,663	72
TYNGSBOROUGH	52,820	39,742	75	WHATELY	19,760	2,657	13
TYRINCHAM	10,710	7,397	69	WHITMAN	115,000	84,667	74
UPTON	37,973	17,500	46	WILBRAHAM	161,700	190,100	100
UXBRIDGE	77,670	11,593	15	WILLIAMSBURG	21,700	23,363	100
WAKEFIELD	280,400	83,213	30	WILLIAMSTOWN	92,060	75,820	82
WALES	11,340	12,905	100	WILMINGTON	271,700	149,953	55
WALPOLE	258,100	143,500	56	WINCHENDON	44,020	34,318	78
WALTHAM	725,000	524,575	72	WINCHESTER	334,200	203,624	61
WARE	75,390	15,796	21	WINDSOR	10,960	5,325	49
WAREHAM	223,600	163,371	73	WINTHROP	149,300	87,709	59
WARREN	30,050	18,409	61	WOBURN	421,800	500,464	100
WARWICK	8,008	10,454	100	WORCESTER	1,246,600	452,205	36
WASHINGTON	9,108	7,645	84	WORTHINGTON	18,200	5,485	30
WATERTOWN	375,531	98,441	26	WRENTHAM	72,610	82,402	100
WAYLAND	218,500	214,445	98	YARMOUTH	440,400	461,125	100
WEBSTER	103,700	31,445	30				
				TOTALS	\$63,103,898		

BIENNIAL REPORTS OF THE STATE TAX COMMISSION
UPON THE EQUALIZATION AND APPORTIONMENT
OF STATE AND COUNTY TAXES

Equalized valuations are determined for each city and town and reported biennially by the State Tax Commission to the General Court. The amounts submitted are based upon information collected and tabulated from available sources relative to the assessments, the sales price, and the appraised values of all real and personal property.

These equalized valuations are used as a factor in computing the amounts due the cities and towns of the commonwealth under certain State Aid programs and also in allocating amounts charged for many state services.

County charges are based entirely on equalized valuations.

Total Equalized Valuations	House Document Number
\$ 14,659,385,173	1951 - 2066
16,183,702,578	1953 - 2172
16,025,892,793	1955 - 2685
17,449,730,598	1957 - 2893
19,257,350,000	1959 - 2833
22,700,254,100	1961 - 3103
24,694,975,000	1963 - 3303
26,010,500,000	1965 - 3998
26,535,650,000	1967 - 4098
28,199,950,000	1969 - 4731
31,016,200,000	1971 - 4935
35,051,300,000	1973 - 5902
54,728,100,000	1975 - 5887
63,103,898,000	1977 - 5348

MASSACHUSETTS DEPARTMENT OF CORPORATIONS AND TAXATION

CURRENT INFORMATION

1. Amendments to the U.S. Internal Revenue Code made by the Tax Reform Act of 1976:
 - a. Such amendments do NOT apply to the Massachusetts taxation of individuals, partnerships, fiduciaries and corporate trusts. References in Massachusetts General Laws, Chapter 62 to the U.S. Internal Revenue Code pertain to such code as amended and in effect on January 1, 1971 and as subsequently interpreted in U.S. Revenue Procedures and Revenue Rulings. The only exception is for the child, etc., care expenses deduction which pertains to the I.R.C. as amended and in effect on January 1, 1974.
 - b. Such amendments DO apply to U.S. Internal Revenue Code references contained in Massachusetts General Laws, Chapter 63 for the taxation of corporations, commercial banks and utilities.
 - c. Such amendments do NOT apply to the Massachusetts taxation of estates. References in Massachusetts General Laws, Chapter 65C to the U.S. Internal Revenue Code pertain to such code as amended and in effect on January 1, 1975.
2. Estimated Tax Declarations and Payment Voucher Packets for Income Taxes and Corporation Excises:
 - a. One mailing of packet for four payments.
 - b. Substitutes must conform exactly in: SIZE, 3 1/4" x 7 3/8" and WEIGHT, 32 lb. ledger stock.
3. New Massachusetts Forms (1976 U.S. Forms may not be substituted):
 - a. Form M-2440, Sick Pay Deduction (very similar to 1975 U.S. Form 2440).
 - b. Form M-2441, Expenses for Household and Dependent Care Services.
 - c. Form M-2210, Underpayment of Massachusetts Income Tax.
 - d. Form MK-1, Grantor or Other Owner's Share of Income, Deductions, Credits, etc., of Grantor-Type Trust. See 1976 Acts, Chapter 510. Form MK-1 must be attached to the individual income tax return.
4. Massachusetts income tax withholding tables and percentage methods dated January, 1976, will continue in effect.

December 16, 1976



The Commonwealth of Massachusetts
Department of Corporations and Taxation
Leverett Saltonstall Building

OWEN L. CLARKE
 COMMISSIONER

100 Cambridge Street, Boston 02204

Technical Information Release

New Hampshire Commuters Income Tax

The United States Supreme Court has rejected the claims of Massachusetts, Vermont and Maine to collect directly from New Hampshire the amounts paid by their citizens under the New Hampshire commuters income tax found to be unconstitutional.

Although other legal proceedings in this matter are being considered, the Commissioner of Corporations and Taxation of the Commonwealth of Massachusetts has ruled that he will not collect from Massachusetts taxpayers the additional tax resulting from the disallowance of the New Hampshire commuters income tax credits taken on Massachusetts income tax returns for the years 1971 through 1974.

However, since the New Hampshire tax was found unconstitutional in March 1975, credits for such tax have not been allowed for calendar year 1975. Any such credit taken on a 1975 Massachusetts return is being disallowed, and the taxpayer is being assessed the additional tax due, which must be paid within thirty days of the notice of assessment. Taxpayers are advised to file claims for refund with New Hampshire of any 1975 tax paid to New Hampshire and to pursue the remedies provided them under law.

Owen L. Clarke
 Commissioner of Corporations
 and Taxation

August 27, 1976

TIR-76-1



The Commonwealth of Massachusetts
Department of Corporations and Taxation
Leverett Saltonstall Building,
100 Cambridge Street, Boston 02204

OWEN L. CLARKE
 COMMISSIONER

Technical Information Release

Federal Revenue Sharing Fiscal 1977

The Congress of the United States has not yet enacted an extension of the Revenue Sharing Act as of the date of this release.

The Commissioner of Corporations and Taxation has, therefore, issued the following rule which must be observed by assessors relating to estimated receipts to be considered in establishing municipal tax rates for fiscal 1977.

RULE. If a city or town establishes its tax rate after Congress enacts Revenue Sharing, such city or town will be allowed to use revenue sharing receipts in establishing the tax rate.

If, however, the tax rate has been established and tax bills printed and sent to the taxpayers, before Congress enacts Revenue Sharing, then revenue sharing receipts cannot be used in setting a new tax rate.

Such revenue sharing receipts will not go into free cash but must be placed in a separate account and will be available for appropriation in the succeeding fiscal year.

Owen L. Clarke
 Commissioner of Corporations
 and Taxation

August 27, 1976

TIR-76-2



The Commonwealth of Massachusetts
Department of Corporations and Taxation

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02201

OWEN L. CLARKE
 COMMISSIONER

TECHNICAL INFORMATION RELEASE

SALES AND USE TAX - NEWSPAPER PUBLISHING EXEMPTION

In Attleboro Sun Publishing Corporation v. State Tax Commission, A.T.B. Docket Nos. 70135, 71045, 73977 (November 10, 1975), the Appellate Tax Board interpreted General Laws, Chapter 64H, Section 6, Subsections (r) and (s) to exempt from sales tax materials consumed and used directly in the actual manufacture of tangible personal property to be sold, including the publishing of a newspaper, and machinery or replacement parts thereof used directly in the actual manufacture of personal property to be sold, including the publishing of a newspaper.

The Commissioner takes the position that the Attleboro decision is limited to the factual circumstances of the case, i.e. the publishing of newspapers and does not extend to other business activities to which subsections (r) and (s) may apply. The dominant public policy in minimizing the sales and use tax consequences to newspapers, General Laws, Chapter 64H, Section 1(12)(f) and Section 6(m), does not extend to published materials generally, Chapter 64H, Section 1(12)(f). See Sears Roebuck and Co. v. State Tax Commission, 1976 Massachusetts Advance Sheets 993. The position taken by the Board in the Attleboro decision is consistent with this public policy.

Owen L. Clarke
 Commissioner of Corporations
 and Taxation

September 10, 1976

TIR-76-3



OWEN L. CLARKE
COMMISSIONER

The Commonwealth of Massachusetts
Department of Corporations and Taxation
Leverett Saltonstall Building

100 Cambridge Street, Boston 02204

TECHNICAL INFORMATION RELEASE

DIPLOMATIC EXEMPTION

I. Massachusetts Taxes Diplomats Are Exempt From:

(A) Ambassadors, ministers, and other diplomatic representatives of foreign governments, properly accredited to the United States, are exempt from the following Massachusetts taxes or excises:

1. Gasoline Tax (G.L. c. 64A)
2. Meals and Alcoholic Beverage Excise (G.L. c. 64B)
3. Cigarette Excise (G.L. c. 64C)
4. Special Fuels Tax (G.L. c. 64E and F)
5. Room Occupancy Excise (G.L. c. 64G)
6. Sales Tax (G.L. c. 64H)
7. Use Tax (G.L. c. 64I)
8. Alcoholic Liquors Tax (G.L. c. 138)
9. Income Tax (G.L. c. 62) - only with respect to income received as diplomats.

(B) If ambassadors, ministers, or other diplomatic representatives who qualify for these exemptions are engaged in a profession, trade or business, they are subject to these taxes or excises in the same manner as other persons not entitled to diplomatic exemption.

(C) These exemptions do not apply to consular officers or to officials of foreign governments, other than those hereinbefore specified, unless such exemption is warranted by treaties or reciprocal agreement between such governments and the United States.

II. Massachusetts Taxes Diplomats Are Subject To:

Ambassadors, ministers, and other diplomatic representatives of foreign governments are subject to the following Massachusetts taxes or excises:

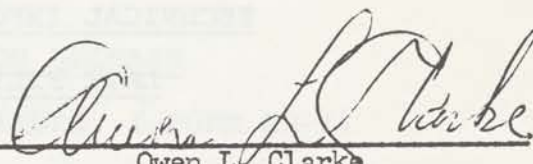
1. Income Tax (G.L. c. 62) - with respect to income from a profession, trade or business.

-2-

2. Deeds Excise (G.L. c. 64D)
3. Inheritance Tax (G.L. c. 65)
4. Estate Tax (G.L. c. 65C)

November 1, 1976

(Date)


 Owen L. Clarke
 Commissioner of Corporations
 and Taxation

TIR-76-4



OWEN L. CLARKE
COMMISSIONER

The Commonwealth of Massachusetts
Department of Corporations and Taxation
Leverett Saltonstall Building
100 Cambridge Street, Boston 02204

TECHNICAL INFORMATION RELEASE

LATE FILING PENALTY

Pursuant to the provisions of G.L. c. 62C, sec. 33, which became effective on January 1, 1977, the penalty for a late return is reduced from 5% to 1% per month, or fraction thereof, of delinquency. The maximum penalty remains at 25% and continues to be computed upon the required tax liability less payments made on or before the due date.

Returns required to be filed before January 1, 1977, will be subject to a 5% penalty for each month, or fraction thereof, of delinquency prior to 1977 and 1% for each month, or fraction thereof, of delinquency after 1976. For example, the penalty on a July sales tax return due on August 20, 1976 and filed on December 24, 1976 is 25%; the penalty on a November sales tax return due on December 20, 1976 and filed on January 24, 1977 is 6%; and the penalty on a December sales tax return due on January 20, 1977 and filed on February 15, 1977 is 1%.

The rate of interest of 8% per annum upon unpaid taxes remains unchanged. Since under G.L. c. 62C, sec. 32, notices of assessment include interest to the date when the assessment is required to be paid (30 days following the date of the notice), additional interest upon assessments commences thirty days following the date of the notice of assessment and continues to the date of actual payment of the tax due.

Owen L. Clarke
Commissioner of Corporations
and Taxation

January 3, 1977
TIR-77-1



The Commonwealth of Massachusetts
Department of Corporations and Taxation

Leverett Saltonstall Building

100 Cambridge Street, Boston 02204

OWEN L. CLARKE
 COMMISSIONER

TECHNICAL INFORMATION RELEASE

ALCOHOLIC BEVERAGES EXCISE RETURN (FORM AB-1)

CONVERSION FROM LITERS TO GALLONS

Where licensees import, purchase or otherwise acquire alcoholic beverages in metric containers, it is necessary to convert liters to gallons in completing Form AB-1. For this purpose, the quantity in liters shall be multiplied by 0.264172 to determine the equivalent quantity in gallons. The resulting gallon figure should be rounded to the nearest one-hundredth. For example, 960 liters is 253.60512 gallons (960 x 0.264172); and rounded to the nearest one-hundredth, it is 253.61 gallons.

In Schedules A through I of Form AB-1, the listing of individual purchase invoices of alcoholic beverages in liter quantities must show the quantity in liters to the left of Column A. Columns A and B should list the equivalent quantity in gallons using the above conversion factor.

The appropriate conversions for other quantities are as follows: -

<u>Liters</u>	<u>U.S. Quarts</u>	<u>U.S. Gallons</u>
1	1.056688	0.264172
4	4.226752	1.056688
10	10.566880	2.641720
20	21.133760	5.283440
30	31.700640	7.925160

Owen L. Clarke
 Commissioner of Corporations
 and Taxation

January 5, 1977
 TIR-77-2



OWEN L. CLARKE
COMMISSIONER

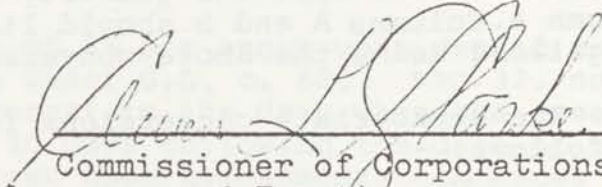
The Commonwealth of Massachusetts
Department of Corporations and Taxation
Leverett Saltonstall Building
100 Cambridge Street, Boston 02204

Technical Information Release

Election of Actual or Table Deductions

Massachusetts General Laws, Chapter 65, section 27

On deaths occurring on or after October 1, 1970, where the Inheritance Tax return is due on or after January 1, 1972, and where the cumulative total of the gross probate, taxable joint property and taxable gifts is less than \$100,000, the taxpayer must elect either actual deductions or table deductions on or before the time required for filing of the Inheritance Tax return. There is a timely filing of the Inheritance Tax return if it is filed on or before the due date of the tax or on or before the time extended by the Commissioner of Corporations and Taxation. In these cases, election is made on the L-19X. If table deductions are elected, enter the appropriate deduction on Form L-19X; if actual deductions are claimed, the details of the total claimed on L-19X must be furnished on the Form L-1. If such an election is not timely made, only table deductions are allowable.



Commissioner of Corporations
and Taxation

March 10, 1977

TIR-77-3



The Commonwealth of Massachusetts
Department of Corporations and Taxation
Leverett Saltonstall Building

OWEN L. CLARKE
 COMMISSIONER

100 Cambridge Street, Boston 02201

TECHNICAL INFORMATION RELEASE

INTEREST ON REFUND OF TAXES

General Laws c. 62C, s. 40 provides for interest on refunds of taxes at six per cent per annum from the date the tax was paid or the due date of the return, whichever is later. This applies to refunds pursuant to G.L. c. 62C, s. 36 (overpayments), G.L. c. 62C, s. 37 (abatements by State Tax Commission), G.L. c. 62C, s. 39 (abatements by Appellate Tax Board or Probate Court), G.L. c. 65, ss. 27, 27A (inheritance tax abatements) and G.L. c. 65A, s. 6 (refunds of additional estate tax).

No interest is payable on the following refunds: (1) refunds pursuant to Article VIII of the Compact on Taxation of Motor Fuels Consumed by Interstate Buses (St. 1963, c. 465, s.1); (2) G.L. c. 64D refunds (deeds excise); (3) G.L. c. 64A, ss. 7 or 7A refunds (gasoline excise, non-farm or highway use); (4) G.L. c. 64E s. 5 refunds (special fuels, non-highway use); (5) G.L. c. 64F, s. 4 refunds (fuels or special fuels, out of state highway use); and (6) G.L. c. 64G, s. 7A refunds (abatements of room occupancy tax on worthless accounts).

Interest on the sum being refunded is payable from the date of payment or the due date of the return, whichever is later, with two exceptions: (1) with respect to refunds of personal income tax overpayments resulting from the total of the G.L. c. 62B, s. 9 credit (withholding) and the G.L. c. 62B estimated tax payments exceeding the income tax liability, interest is payable beginning six months after the date of payment or six months after the date the return was filed, whichever is later; and (2) with respect to refunds of corporation excise overpayments resulting from G.L. c. 63B estimated tax payments exceeding the corporation excise liability under G.L. c. 63, interest is payable beginning six months after the date of payment or six months after the date the return was filed, whichever is later.

General Laws, c. 62C, s. 40 applies only to refunds of taxes. It does not apply to assessments against insurance companies and utilities under G.L. c. 6A, s. 9A and assessments on deposits in trust with the state treasurer under G.L. c. 58, s. 28.

April 15, 1977
 TIR-77-4

Owen L. Clarke
 Commissioner of Corporations
 and Taxation



OWEN L. CLARKE
COMMISSIONER

The Commonwealth of Massachusetts
Department of Corporations and Taxation
Leverett Saltonstall Building
100 Cambridge Street, Boston 02204

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION

RULING 1976-2 -- FOOD AND/OR ALCOHOLIC BEVERAGES EXCISE

ICE CREAM NOVELTIES

Pursuant to judicial decree, the sale of ice cream novelties in the original wrappers in which said ice cream novelties are enclosed at the factory constitutes the sale of ice cream in its unopened original container or package within the meaning of G.L. c. 64B, sec. 2B, and is, therefore, not subject to the food and/or alcoholic beverages excise imposed by G.L. c. 64B, as amended.

Owen L. Clarke
Commissioner of Corporations
and Taxation

August 27, 1976



OWEN L. CLARKE
COMMISSIONER

The Commonwealth of Massachusetts

Department of Corporations and Taxation

Leverett Saltonstall Building

100 Cambridge Street, Boston 02204

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF CORPORATIONS AND TAXATION

RULING 1976-3 -- ESTATE TAX RULING

COMPUTATION OF MASSACHUSETTS MARITAL DEDUCTION IN NON-MASSACHUSETTS

PROPERTY CASES

In cases where the Federal Gross Estate includes both property not included in the Massachusetts Gross Estate ("Non-Massachusetts Property") and property included in the Massachusetts Gross Estate ("Massachusetts Property"), and in the absence of specific provisions in the governing instrument or a requirement under law as to which property shall pass to the surviving spouse in order to satisfy the marital bequest, the amount allowed as a deduction under Chapter 65C, section 3(b), shall not exceed an amount determined by multiplying the total allowable marital deduction for Federal purposes by a fraction, the numerator of which is the total value of "Massachusetts Property", which may be used to satisfy the marital bequest and the denominator of which is the total value of all property which may be used to satisfy the marital bequest.

The application of this paragraph 1 may be illustrated by the following example:

Decedent's Federal Gross Estate consists of Massachusetts real and personal property valued at \$240,000 and a summer home in Maine owned by the decedent and valued at \$60,000. The debts and expenses amount to \$25,000 so the decedent's Federal Adjusted Gross Estate is \$275,000. Decedent's will provides that his wife is to receive 1/2 of the Federal Adjusted Gross Estate, i.e., \$137,500 worth of property.

The gross Massachusetts Marital Deduction will amount to \$110,000 -

		(Mass. Property)
\$137,500 (total gross Federal Marital Deduction)	X	\$240,000
		<u>\$300,000</u>
		(Federal Gross Estate)

This \$110,000 figure, reduced by any taxes payable out of or chargeable against it, will be allowed as the Massachusetts Marital Deduction unless 1/2 of the Massachusetts Adjusted Gross Estate is less than \$110,000, in which event the Massachusetts Marital Deduction will be the amount of 1/2 of the Massachusetts Adjusted Gross Estate.

Where "Massachusetts Property" has passed or is passing to the surviving spouse outside of the will, and otherwise qualifies for the marital deduction such property shall automatically become a part of the Massachusetts Marital Deduction.

To illustrate the application of this paragraph, assume the same facts as in the foregoing example, except that \$100,000 of the total value of \$240,000 of Massachusetts real and personal property is represented by real property owned jointly by decedent and his wife.

In such case, the gross Massachusetts Marital Deduction will be computed by first applying the \$100,000 to the gross Federal Marital Deduction of \$137,500 and pro-rating the remaining \$37,500 between the Massachusetts and Non-Massachusetts property which may be used to satisfy the marital bequest.

The gross Massachusetts Marital Deduction will be \$126,250 -

	(Remainder of Mass. property)	(Remainder of Gross Fed.
\$100,000 (The Mass. joint property)	+ \$140,000	X \$37,500
	<u>\$200,000</u>	
	(Remainder of all property)	Marital Deduction)

The Massachusetts Marital Deduction will be the lesser of \$126,250 reduced by any taxes payable out of or chargeable against it, or 1/2 of the Massachusetts Adjusted Gross Estate.

Where all or a part of marital bequest is in the form of a pecuniary legacy and it is necessary to sell property in order to satisfy the pecuniary legacy, and there is no specific direction in the governing instrument or a requirement of law as to which property is to be sold, the allocation set forth in paragraph 1 shall be applicable to determine the portion of the pecuniary legacy which is satisfied by the sale of "Massachusetts Property" and may therefore be used in the Massachusetts Marital Deduction.

This paragraph is best illustrated by the following example:

Assume the same facts as in the first paragraph of the previous example except that decedent's will provides that his wife is to receive \$100,000 outright, and the balance of his estate to his two children. In order to satisfy the \$100,000 pecuniary legacy to W, the decedent's executor must sell some of the property of the estate. There is no provision in the will or in local law as to which property may or may not be sold in order to satisfy the pecuniary legacy.

In such case, the gross Massachusetts Marital Deduction will be \$80,000 -

(Mass. Property)

\$240,000


X

\$100,000 (Total Pecuniary Legacy to W)

\$300,000

(Federal Gross Estate)

If in the foregoing example, some portion of the pecuniary legacy was actually satisfied by a transfer of funds without a sale, then only the remaining portion of the legacy satisfied by a sale would be pro-rated between the remaining Massachusetts and Non-Massachusetts property.


Commissioner of Corporations
and Taxation

November 19, 1976



OWEN L. CLARKE
COMMISSIONER

The Commonwealth of Massachusetts
Department of Corporations and Taxation

Leverett Saltonstall Building

100 Cambridge Street, Boston 02204

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF CORPORATIONS AND TAXATION

RULING 1976-3 -- ESTATE TAX RULING

COMPUTATION OF MASSACHUSETTS MARITAL DEDUCTION IN NON-MASSACHUSETTS

PROPERTY CASES

In cases where the Federal Gross Estate includes both property not included in the Massachusetts Gross Estate ("Non-Massachusetts Property") and property included in the Massachusetts Gross Estate ("Massachusetts Property"), and in the absence of specific provisions in the governing instrument or a requirement under law as to which property shall pass to the surviving spouse in order to satisfy the marital bequest, the amount allowed as a deduction under Chapter 65C, section 3(b), shall not exceed an amount determined by multiplying the total allowable marital deduction for Federal purposes by a fraction, the numerator of which is the total value of "Massachusetts Property", which may be used to satisfy the marital bequest and the denominator of which is the total value of all property which may be used to satisfy the marital bequest.

The application of this paragraph 1 may be illustrated by the following example:

Decedent's Federal Gross Estate consists of Massachusetts real and personal property valued at \$240,000 and a summer home in Maine owned by the decedent and valued at \$60,000. The debts and expenses amount to \$25,000 so the decedent's Federal Adjusted Gross Estate is \$275,000. Decedent's will provides that his wife is to receive 1/2 of the Federal Adjusted Gross Estate, i.e., \$137,500 worth of property.

The gross Massachusetts Marital Deduction will amount to \$110,000 -

(Mass. Property)

\$137,500 (total gross Federal Marital Deduction)	X	\$240,000
		<u>\$300,000</u>
		(Federal Gross Estate)

This \$110,000 figure, reduced by any taxes payable out of or chargeable against it, will be allowed as the Massachusetts Marital Deduction unless 1/2 of the Massachusetts Adjusted Gross Estate is less than \$110,000, in which event the Massachusetts Marital Deduction will be the amount of 1/2 of the Massachusetts Adjusted Gross Estate.

Where "Massachusetts Property" has passed or is passing to the surviving spouse outside of the will, and otherwise qualifies for the marital deduction such property shall automatically become a part of the Massachusetts Marital Deduction.

To illustrate the application of this paragraph, assume the same facts as in the foregoing example, except that \$100,000 of the total value of \$240,000 of Massachusetts real and personal property is represented by real property owned jointly by decedent and his wife.

In such case, the gross Massachusetts Marital Deduction will be computed by first applying the \$100,000 to the gross Federal Marital Deduction of \$137,500 and pro-rating the remaining \$37,500 between the Massachusetts and Non-Massachusetts property which may be used to satisfy the marital bequest.

The gross Massachusetts Marital Deduction will be \$126,250 -

	(Remainder of Mass. property)	(Remainder of Gross Fed. Marital Deduction)
\$100,000 (The Mass. joint property)	+ \$140,000	X \$37,500
	<u>\$200,000</u>	
	(Remainder of all property)	

The Massachusetts Marital Deduction will be the lesser of \$126,250 reduced by any taxes payable out of or chargeable against it, or 1/2 of the Massachusetts Adjusted Gross Estate.

Where all or a part of marital bequest is in the form of a pecuniary legacy and it is necessary to sell property in order to satisfy the pecuniary legacy, and there is no specific direction in the governing instrument or a requirement of law as to which property is to be sold, the allocation set forth in paragraph 1 shall be applicable to determine the portion of the pecuniary legacy which is satisfied by the sale of "Massachusetts Property" and may therefore be used in the Massachusetts Marital Deduction.

This paragraph is best illustrated by the following example:

Assume the same facts as in the first paragraph of the previous example except that decedent's will provides that his wife is to receive \$100,000 outright, and the balance of his estate to his two children. In order to satisfy the \$100,000 pecuniary legacy to W, the decedent's executor must sell some of the property of the estate. There is no provision in the will or in local law as to which property may or may not be sold in order to satisfy the pecuniary legacy.

In such case, the gross Massachusetts Marital Deduction will be \$80,000 -

(Mass. Property)

\$240,000

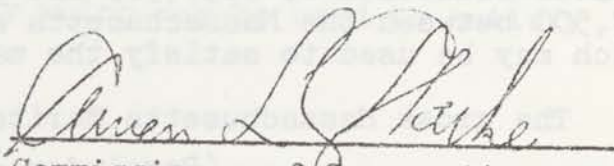
\$300,000

(Federal Gross Estate)

X

\$100,000 (Total Pecuniary Legacy to W)

If in the foregoing example, some portion of the pecuniary legacy was actually satisfied by a transfer of funds without a sale, then only the remaining portion of the legacy satisfied by a sale would be pro-rated between the remaining Massachusetts and Non-Massachusetts property.


Commissioner of Corporations
and Taxation

November 19, 1976



OWEN L. CLARKE
COMMISSIONER

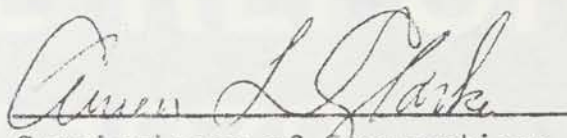
The Commonwealth of Massachusetts
Department of Corporations and Taxation
Leverett Saltonstall Building
100 Cambridge Street, Boston 0204

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION

RULING 1976-4 -- ESTATE TAX RULING

COMPUTATION OF DEATH TAXES CHARGEABLE AGAINST MARITAL DEDUCTION
PROPERTY

The Massachusetts Marital Deduction allowable under Chapter 65, section 3(b) is a gross figure and must be reduced by any Federal and/or State death taxes which are payable out of or chargeable against the property interest involved. Such taxes must be reasonably allocated to all property interests and such allocation must be supported by an identification and computation attached to the Massachusetts Estate Tax Return.


Commissioner of Corporations
and Taxation

November 19, 1976



THE COMMONWEALTH OF MASSACHUSETTS
 DEPARTMENT OF REVENUE AND TAXATION
 BUREAU OF TAXATION
 400 BRIDGEMAN STREET
 BOSTON, MASSACHUSETTS 02126
 TELEPHONE 522-1234
 FAX 522-1234
 MAILING LIST OF TAXPAYER INFORMATION
 THE COMMONWEALTH OF MASSACHUSETTS
 DEPARTMENT OF REVENUE AND TAXATION
 BUREAU OF TAXATION
 400 BRIDGEMAN STREET
 BOSTON, MASSACHUSETTS 02126
 TELEPHONE 522-1234
 FAX 522-1234
 MAILING LIST OF TAXPAYER INFORMATION

THE COMMONWEALTH OF MASSACHUSETTS
 DEPARTMENT OF REVENUE AND TAXATION
 BUREAU OF TAXATION
 400 BRIDGEMAN STREET
 BOSTON, MASSACHUSETTS 02126
 TELEPHONE 522-1234
 FAX 522-1234
 MAILING LIST OF TAXPAYER INFORMATION
 THE COMMONWEALTH OF MASSACHUSETTS
 DEPARTMENT OF REVENUE AND TAXATION
 BUREAU OF TAXATION
 400 BRIDGEMAN STREET
 BOSTON, MASSACHUSETTS 02126
 TELEPHONE 522-1234
 FAX 522-1234
 MAILING LIST OF TAXPAYER INFORMATION
 THE COMMONWEALTH OF MASSACHUSETTS
 DEPARTMENT OF REVENUE AND TAXATION
 BUREAU OF TAXATION
 400 BRIDGEMAN STREET
 BOSTON, MASSACHUSETTS 02126
 TELEPHONE 522-1234
 FAX 522-1234
 MAILING LIST OF TAXPAYER INFORMATION

THE COMMONWEALTH OF MASSACHUSETTS
 DEPARTMENT OF REVENUE AND TAXATION
 BUREAU OF TAXATION
 400 BRIDGEMAN STREET
 BOSTON, MASSACHUSETTS 02126
 TELEPHONE 522-1234
 FAX 522-1234
 MAILING LIST OF TAXPAYER INFORMATION
 THE COMMONWEALTH OF MASSACHUSETTS
 DEPARTMENT OF REVENUE AND TAXATION
 BUREAU OF TAXATION
 400 BRIDGEMAN STREET
 BOSTON, MASSACHUSETTS 02126
 TELEPHONE 522-1234
 FAX 522-1234
 MAILING LIST OF TAXPAYER INFORMATION

November 1991

[Signature]
 DIRECTOR OF TAXATION

NOV 19 1991